

State of Iowa  
1928

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REPORT OF THE  
**BOARD OF PAROLE**

FOR THE

BIENNIAL PERIOD ENDING JUNE 30, 1928

INCLUDING

CRIMINAL STATISTICS FOR EACH  
COUNTY OF THE STATE

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Published by  
THE STATE OF IOWA  
Des Moines

# BOARD OF PAROLE AND DEPARTMENT

E. C. HAMILTON, *Chairman, Winterset.*

GEO. M. SIMPSON, *Member, West Union.*

H. K. EVANS, *Member, Corydon.*

Sam D. Woods, *Secretary, Des Moines.*

Al Stader, *Parole Officer, Des Moines.*

L. L. Hall, *Parole Officer, Des Moines.*

Edith L. Rock, *Parole Officer, Des Moines.*

Bernice M. Lewiston, *File Clerk, Des Moines.*

Ruth J. Wright, *Stenographer, Des Moines.*

Lorraine Pollock, *Stenographer, Des Moines.*

## REPORT OF THE BOARD OF PAROLE

The Board of Parole acts under the authority vested in it by Section 3786, Code of 1927, as follows:

### "3786. POWER TO PAROLE AFTER COMMITMENT.

"The Board of Parole shall, except as to prisoners serving life terms, or under sentence of death, or infected with venereal disease in communicable stage, have power to parole persons convicted of crime and committed to either the penitentiary or the men's or women's reformatory."

TABLE NO. I—GENERAL RECORD OF PAROLED PRISONERS FOR PERIOD JULY 1, 1926, TO JUNE 30, 1928

Total paroled from Penitentiary and Men's Reformatory.....	444
Actively reporting June 30, 1928.....	239
Pardoned by Governor.....	1
Died.....	3
Parole revoked and returned to prison.....	43
Absconded and not apprehended.....	26
Discharged from parole.....	140
Released on writ of habeas corpus.....	1
Percentage of defaulters among parolees.....	15.54
Percentage of paroled men discharged.....	31.30
Percentage actively reporting at end of period.....	51.80
Percentage pardoned, died, etc.....	1.36

TABLE NO. II—CONSOLIDATED PAROLE REPORT—COMPLETE RECORD OF PAROLES AND DISPOSITION OF SAME FROM JULY 1, 1907, TO JUNE 30, 1928

Total number paroled.....	5,227
Actively reporting June 30, 1928.....	234
Discharged from parole.....	3,468
Pardoned by Governor, sentence commuted, etc.....	40
Paroles revoked and returned to prison.....	958
Absconded and not apprehended.....	540
Died, reversed by Supreme Court, etc.....	44
Deported.....	1
Insane.....	2
Percentage of defaulters among paroled.....	28.65
Percentage actively reporting at end of period.....	4.48
Percentage discharged from parole.....	65.19
Percentage died, etc.....	1.68

TABLE NO. III—PAROLES PRIOR TO BIENNIAL PERIOD Record as to Paroles and Final Disposition of Those Paroled from July 1, 1907, to June 30, 1926

Total number paroled prior to biennial period (1924-1926).....	4,783
Actively reporting June 30, 1926.....	4
Discharged from parole.....	3,269
Pardoned by Governor, sentence commuted, etc.....	37
Paroles revoked and returned to prison.....	915
Absconded and not apprehended.....	514
Died, reversed by Supreme Court, etc.....	41
Deported.....	1
Insane.....	2
Percentage of defaulters to total paroled.....	29.87

Note: The above table shows the results of the paroles granted from the Penitentiary and Men's Reformatory during a period of 19 years. The basis for the showing of percentage of defaulters (being 29.87) is the number of men returned to the prison during the period (915) and those who have absconded and as yet have not been apprehended (514). Of the 915 who were returned during the 19 years, the per cent who committed crime while on parole was very small, not to exceed 3 per cent of that number, but their paroles were revoked because of their not showing a disposition to abide by the conditions of their parole; and in order to prevent any possible commission of crime, they were returned to prison. Of the 4,783 paroled during the 19 years, there are 514 still at large who absconded, being an average of 27 a year who disappeared. These 514 are 10.74 per cent of the total number paroled, and therefore this 10.74 per cent represents the real loss extending over a period of 19 years. All of the balance of the number paroled during that time have either served their paroles acceptably and been discharged therefrom or have been returned or in a few cases their sentences have been suspended or they have died, etc.

TABLE IV—VIOLATION OF RECENT PAROLES  
Prisoners Paroled During Biennial Period from July 1, 1926, to June 30, 1928, Who Have Violated Their Paroles  
PAROLES REVOKED AND RETURNED TO PRISON

Parole No.	Name	Parole No.	Name
3261	Alexander, Harold	3244	Knudson, Martin
3261	Isack, Otto	3158	Lenon, Lyle
3261	Beauchemin, Homer	3247	Lewis, Plum
3481	Beghtel, Dewey	3274	Love, Thomas
3267	Bortle, James	3175	Mason, Frank R.
3261	Butters, Tryl L.	3286	Murphy, Jeff
3261	Carroll, C. P.	3276	McCue, Mike
3219	Charles, William	3243	McFarland, Henry J.
3420	Crocy, Dominick	3456	Oliver, Delbert
3253	Davis, Glenn	3466	O'Kane, C. C.
3487	Deany, Harry	3254	Peterson, Bernard
3261	Donovan, John	3225	Perdue, Ross
3200	Drack, Joe	3267	Rehly, Brigham
3249	Eckels, John	3200	Stewart, Ross
3277	Fleming, Jack	3490	Stevenson, James
3482	Ford, W. F.	3427	Sullivan, Wm.
3279	Gautenbein, John	3296	Valentine, E. F.
3426	Halligan, Leo	3216	Weeks, George
3270	Harding, John	3286	Weeks, Clyde
3290	Hoffin, Hewitt	3256	Whalen, Walter
3270	Howard, Albert	3207	Wilson, Orville
3224	Keith, J. T.		

ABSCONDED AND NOT APPREHENDED

Parole No.	Name	Parole No.	Name
5417	Abernathy, Walter	5272	McPherson, Leo
5519	Brown, William F.	5296	Milly, Homer
3298	Bryan, James	5280	Moore, Charles
3200	Bryan, Orville	5250	Osberg, Albert
3282	Burns, Alfred	5272	Peterson, Harbert
3198	Channon, George	5291	Prins, John
3415	Davis, Charles	3405	Quinn, A. F.
5289	Drain, J. E.	3270	Schmitter, John
5463	Emmett, F. H.	5409	Sheffer, Jake
3156	Goshels, Glenn	5298	Smith, Craig
5242	Gardner, E. V. O.	5462	Smith, Charles
5201	Jones, Ernest	3191	Swank, Joe
5190	McMannus, Harold	5282	Ward, John

TABLE V—VIOLATION OF FORMER PAROLES  
Prisoners Paroled During Biennial Period July 1, 1924, to June 30, 1926,  
Who Violated Paroles Since Last Report  
PAROLES REVOKED AND RETURNED TO PRISON

Parole No.	Name	Parole No.	Name
5143	Allen, Henry	5106	Fry, Wiley
5065	Bandy, John	5055	Hines, Claude
5284	Bagen, Elmer	5119	Knackel, Dally
5108	Blank, Arthur	5139	Lewis, Doug
5090	Brown, Walter	4804	Lewis, Hysell
5040	Burgess, Earl	5076	McMannus, Roland
4961	Clark, Clarence C.	4971	Rahter, Edward
4806	Cree, Glenn	5089	Richmond, Sam
5064	Dobkins, Thaddeus	4367	Sandy, Robert Lee
5008	Exman, Ora F.	4792	Sellers, Eugene
4825	Ferris, James	4897	Stoops, Gerald
4974	Fitzsimmons, Harold	4799	Sturdivan, Howard
4963	Ford, John D.	5140	Waltersdorf, Henry
4900	Forsyth, James	4973	Wiegand, William
4890	Franklin, Dale		

ABSCONDED AND NOT APPREHENDED

Parole No.	Name	Parole No.	Name
4502	Anderson, Arthur	4705	Fleck, Fred L.
4978	Burgin, Coy	5068	Goodman, L. H.
5013	Cox, Lyle L.	4877	Lindsey, Franklin S.
5117	Davis, Delbert	4987	McGrath, Jim
4998	Dunlap, Grant	4994	Priebe, G. H.
4915	Efron, Ben	4419	Wiegand, William
5122	Fleck, Charles	5051	Widron, Ben

TABLE VI—GENERAL RECORD OF PAROLED PRISONERS FROM  
THE WOMEN'S REFORMATORY FOR PERIOD  
JULY 1, 1926, TO JUNE 30, 1928

Number paroled	39
Returned for parole violation	6
Absconded	1
Discharged from parole	22
Reporting June 30, 1928	2

RETURNED FOR PAROLE VIOLATION

Lovejoy, Gertrude	Spangler, Marie
McMichael, Louella	Colon, Georgianna
Crowe, Vera Katherine	Jones, Minnie

ABSCONDED AND NOT APPREHENDED

Wilkinson, Blanche	
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## GENERAL CRIMINAL STATISTICS

Tabulation of Criminal Statistics as Reported by the Clerks of Court for the Period of July 1, 1925, to June 30, 1927

COUNTIES	No. sentenced to W. Pen., M. Pen. or Pen. Reformatory	Paroled before commitment	Sentences suspended	No. sentenced to jail, fine, etc.	No. of acquittals	No. of dismissals	Total amount of fines received by the District Court	Salary of county attorney	Compensation of assistant county attorney	Expenses of county attorney's office other than salary	Expenses of criminal prosecutions other than salary and attorney's fees
Adair	8	1	20	1	0	0	2,575.00	1,100.00	100.00	82.42	2,362.58
Adams	5	1	10	3	0	0	1,750.00	1,343.00	692.50	15.42	2,562.52
Alfalfa	1	0	1	1	0	0	1,000.00	1,400.00	2,460.34	17.32	11,380.22
Appachos	8	0	28	3	0	0	5,300.00	1,125.67	600.00	1,382.4	2,622.59
Audubon	2	0	2	0	0	0	1,000.00	1,125.00			1,000.00
Benton	28	0	91	1	61	18,230.00	2,000.00	5,320.36	1,045.34	25.37	2,544.22
Black Hawk	0	0	16	3	0	0	3,750.00	1,700.00	10.00		4,460.00
Bonne	0	0	16	3	0	0	4,000.00	1,400.00	250.30	1,215.52	5,465.82
Brewster	1	0	24	1	19	3,560.00	1,400.00	540.00	100.00	2,043.28	5,103.28
Bureau Vista	4	1	14	1	13	4,300.00	1,400.00	1,192.92	380.25	75.36	5,873.33
Butcher	1	1	21	4	8	4,200.00	1,400.00		139.77	2,062.26	5,792.23
Calhoun	6	1	15	3	15	1,700.00	1,600.00		371.44	2,562.88	4,933.32
Carroll	3	1	15	3	19	2,950.00	1,400.00	4,645.46	137.55	3,327.01	11,771.75
Cass	1	1	15	10	10	2,000.00	1,635.94		130.62	17,020.1	20,786.65
Cedar	18	0	21	16	16	10,775.00	1,600.00		2,792.25		13,567.25
Cerro Gordo	1	0	21	16	16	6,200.00	1,800.45	425.40	469.25	4,722.5	11,417.15
Cherokee	3	0	4	3	1,200.00	1,400.00					2,600.00
Chickasaw	0	0	5	5	5	800.00	1,200.00		317.41	2,562.88	4,933.32
Clarks	0	0	5	5	5	800.00	1,200.00		317.41	2,562.88	4,933.32
Clay	0	0	17	17	17	4,600.00	1,650.96		137.55	3,327.01	11,771.75
Clayton	14	2	67	3	61	14,250.00	2,300.00	7,570.63	130.62	17,020.1	20,786.65
Clinton	1	0	11	2	2	2,450.00	1,600.00		2,792.25		13,567.25
Crawford	20	0	20	15	11,341.06	1,700.00			596.30	4,129.82	16,167.18
Dallas	6	5	9	1	5	2,400.00	1,400.00	1,912.50	224.58	7,382.4	10,919.48
Decatur	17	1	49	1	1	1,075.00	9.00		3,667.38		4,742.38
De S Moines	30	1	8	1	9	2,800.00	1,996.65	1,735.00	2,667.38		7,199.03
Dickinson	27	10	87	25	25	25,254.30	2,000.00	4,000.00	10,687.4		39,941.70
Dobson	0	0	19	11	11	4,100.00	1,100.00	235.00	1,925.19		6,360.19
Douglas	4	0	30	1	13	9,000.00	1,700.00	1,412.00	13,686.4		24,800.4
Dryden	0	0	30	10	10	8,515.75	1,400.00	1,122.00	809.50	3,714.2	13,551.25
Franklin	0	0	17	17	17	800.00	1,000.00		317.41	2,562.88	4,933.32
Fremont	0	0	10	10	10	716.25	1,400.00	1,020.00	356.12	6,095.4	8,571.77
Greene	0	0	17	1	1	2,700.00	1,400.00	448.80	96.31	2,520.28	5,775.38
Grundy	0	0	21	6	6	1,000.00	1,100.00		173.35	4,380.3	5,553.65
Guthrie	1	3	21	6	6	2,800.00	1,400.00		165.31	3,017.25	4,482.56
Hamilton	0	0	6	2	2	1,000.00	1,067.65	40.00	2,418.2		3,465.85
Hancock	0	0	8	4	4	3,200.00	1,100.00		185.45	2,418.2	3,603.65
Hardin	0	0	21	21	21	4,800.00	1,000.00		2,548.4		7,348.4
Harrison	11	0	25	39	39	5,500.00	1,800.00	1,800.00	2,892.8		10,192.8
Henry	0	0	6	4	4	800.00	1,400.00	231.45	1,254.9		2,286.35
Howard	0	0	19	6	6	2,710.00	1,700.00		1,049.39	2,528.3	5,238.39
Humboldt	4	0	24	1	1	2,900.00	1,086.00		1,773.8		4,683.8
Ide	0	0	1	7	10	1,400.00	1,500.95	1,800.74	304.75	1,773.8	5,280.49
Iowa	0	0	12	7	7	6,050.00	600.00		6,650.00		13,700.00
Jackson	0	0	18	0	0	2,450.00	1,400.00	300.00	2,517.5		5,367.5
Jasper	11	0	25	39	39	4,671.75			2,520.28		7,192.03
Jefferson	0	0	20	5	5	2,340.00	1,400.00	250.00	72.00	2,592.00	5,064.00
Johnson	21	1	14	5	5	2,000.00	1,700.00	1,815.39	2,412.58		6,927.97
Jones	0	0	20	20	20	4,800.00	1,400.00		2,412.58		6,612.58
Kearney	0	0	13	7	7	2,000.00	1,600.00	440.36	2,412.58		5,462.94
Kenneth	0	0	24	16	16	7,485.00	1,700.00		2,412.58		11,607.58
Lea	0	0	21	21	21	1,900.00	2,000.00	2,000.00	880.26	17,488.4	21,368.66
Lincoln	0	0	33	4	4	39,313.00	2,000.00	4,000.00	620.45	28,367.55	48,300.00
Louis	0	0	2	2	2	1,800.00	1,100.00	361.25	19.40	7,258.6	9,439.25
Lusk	0	0	24	2	2	5,550.00	1,083.41		729.96	4,771.0	11,134.36
Lyons	0	0	2	2	2	450.00	1,400.00		745.85	2,961.2	4,157.05
Madison	0	0	2	2	2	600.00	1,100.00	75.00	1,718.24		2,493.24
Manitoba	0	0	10	6	6	5,900.00	1,700.00	904.00		5,970.0	12,574.00

## GENERAL CRIMINAL STATISTICS—Continued

COUNTIES	No. sentenced to W. Pen., M. Pen. or Pen. Reformatory	Paroled before commitment	Sentences suspended	No. sentenced to jail, fine, etc.	No. of acquittals	No. of dismissals	Total amount of fines received by the District Court	Salary of county attorney	Compensation of assistant county attorney	Expenses of county attorney's office other than salary	Expenses of criminal prosecutions other than salary and attorney's fees
Marion	1	15	41	5,700.00	1,600.00	50.00		2,902.95			2,902.95
Marshall	1	31	31	14,394.35				2,979.42			2,979.42
McPherson	0	11	11	2,200.00	1,200.00	50.00		2,115.25			2,115.25
Mitchell	0	17	17	5,500.00	1,200.00	50.00		2,500.11			2,500.11
Monroe	0	13	13	3,650.00	1,400.00	300.00		3,728.30			3,728.30
Montgomery	0	1	1	8,100.00	2,400.00	300.00		9,031.22			9,031.22
Morton	0	4	4	4,500.00	1,600.00	180.00		6,132.48			6,132.48
Muscatine	10	41	12	7,000.00	1,700.00			12,911.66			12,911.66
O'Brien	0	0	0	1,000.00				2,544.22			2,544.22
Osceola	0	0	0	6,500.00	1,600.00	1,517.28		15,772.47			15,772.47
Pape	0	0	0	1,000.00	1,000.00	510.30		2,941.37			2,941.37
Palo Alto	0	0	0	2,800.00	1,400.00			3,686.21			3,686.21
Pemont	0	0	0	4,750.00	1,400.00			5,554.85			5,554.85
Pocahontas	0	0	0	20,300.00	5,000.00	17,000.94		105,018.06			105,018.06
Polk	64	30	21	18,500.00	3,000.00	2,000.00		119.75	15,369.00		31,968.75
Pottawattamie	7	13	3	1,170.00	1,050.00			2,414.04			2,414.04
Poweshiek	0	0	0	1,000.00	113.00			1,113.00			1,113.00
Ringgold	0	0	0	3,175.00	700.00	90.00		14,505.38			14,505.38
Sar	0	0	0	2,000.00	1,000.00	4,000.00		1,253.40			2,506.80
Scott	10	1	144	3	81	27,480.12	3,000.00	4,000.00	1,253.40		35,716.52
Shelby	4	8	8	1,200.00	1,400.00			2,600.00			2,600.00
Sioux	10	8	8	2,027.00	1,700.00	1,550.00		4,083.35			4,083.35
Story	0	0	0	5,501.00	1,700.00	900.00		11,771.75			11,771.75
Tama	0	0	0	2,000.00	1,000.00			4,269.87			4,269.87
Taylor	11	8	8	2,400.00	1,400.00	1,900.00		107.56			1,077.56
Union	0	0	0	1,475.00	1,000.00	35.00		2,039.02			2,039.02
Van Buren	0	0	0	9,250.00	2,000.00			20,000.83			20,000.83
Wapello	23	1	32	5	41	4,600.00	1,000.00		31.40	4,300.57	8,931.97
Warren	0	0	0	1,400.00	1,000.00			2,815.43			2,815.43
Washington	0	0	0	1,000.00	1,100.00			2,134.45			2,134.45
Wayne	0	0	0	7,100.00	1,100.00			8,615.31			8,615.31
Webster	0	14	1	8,000.00	2,000.00	785.30		101.50	4,318.78		14,195.58
Winnebago	1	1	1	1,100.00	1,100.00	75.00		2,192.19			2,192.19
Winchester	1	1	1	4,850.00	1,600.00	3,870.95		2,924.94			2,924.94
Woodbury	0	0	0	15,825.00	3,000.00	6,000.00		2,192.19			2,192.19
Worth	0	0	0	1,100.00	1,000.00			6,307.50			6,307.50
Wright	0	0	0	10,750.00	1,728.10	2,025.30					

Note: The counties of Davis and O'Brien are omitted from the above abstract because they were unable to submit their reports in time to include them in these statistics.



## GENERAL CRIMINAL STATISTICS

Tabulation of Criminal Statistics as Reported by the Clerks of Court  
for the Period of July 1, 1927, to June 30, 1928

COUNTIES	No. sentenced to W. Bail, M. Bail, or For- feited before com- mencement of trial	Sentence suspended	No. sentenced to jail, fines, etc.	No. of acquitted	No. of dismissals	Total amount of fines imposed by the Dis- trict Court	Salary of county attorney	Compensation of assistant county attorney	Expenses of county attorney's office other than salary	Expenses of criminal division attorney
Adair	10	1	5	4	1,250.00	1,200.00	100.00		*54.48	2,702.48
Adams	1	0	0	0	1,000.00	1,000.00	100.00			1,100.00
Adair	1	1	24	3	2,000.00	1,400.00	611.80	38.44		4,350.24
Applegate	1	0	0	0	2,000.00	2,000.00	600.00			4,600.00
Arbuckle	1	0	0	0	1,000.00	1,000.00	500.00			1,500.00
Benton	21	0	165	4	18	30,220.00	2,500.00	4,983.84	1,901.67	13,235.51
Black Hawk	0	0	0	0	0	4,700.00	1,500.00			6,200.00
Boone	0	0	0	0	0	1,000.00	1,000.00	110.00	111.10	1,111.10
Bremer	10	1	17	24	4	4,700.00	1,400.00			6,100.00
Buchanan	0	0	0	0	0	2,000.00	1,400.00			3,400.00
Butte Vista	4	0	23	6	11	2,000.00	1,400.00			3,400.00
Cherokee	1	0	0	0	0	1,000.00	1,000.00			2,000.00
Chickasaw	1	0	24	1	8	7,700.00	3,425.25			446.25
Clinton	1	0	11	2	14	2,900.00	1,400.00			35.20
Carroll	0	0	0	0	0	2,000.00	1,400.00			3,400.00
Cass	0	0	0	0	0	2,000.00	1,411.36			74.64
Cedar	1	0	9	2	2	2,811.00	1,500.00	1,185.00		5,496.00
Cerro Gordo	36	4	79	18	18	16,000.00	2,000.00			18,000.00
Cherokee	1	0	12	4	4	2,811.00	1,500.00	512.50	98.71	4,922.21
Chickasaw	1	0	12	4	4	2,000.00	1,000.00			3,000.00
Clay	0	0	1	7	7	1,400.00	1,100.00		256.45	2,556.45
Clare	13	0	17	3	3	3,700.00	1,400.00	300.00	157.26	5,457.26
Clayton	0	0	105	0	0	600.00	100.00			700.00
Clinton	9	0	56	16	16	16,300.00	2,129.36	1,075.00	98.30	19,593.66
Crawford	7	0	12	10	10	5,000.00	1,600.00	1,020.00	38.31	7,658.31
Dallas	19	15	15	0	0	3,375.00	700.00	140.00		4,215.00
David	0	0	0	0	0	4,500.00	1,400.00	1,075.00	231.72	7,006.72
DeWitt	5	18	15	15	15	4,500.00	1,400.00	1,075.00		7,000.00
Delaware	5	14	1	1	1	3,000.00	500.00			3,500.00
Des Moines	8	0	7	0	0	700.00	1,000.00			1,700.00
Dickinson	1	14	19	1	1	3,725.00	2,100.00	300.00		6,125.00
Dubuque	3	24	18	26	26	19,575.00	2,500.00	2,000.00		24,075.00
Emmet	0	0	0	0	0	2,000.00	1,100.00			3,100.00
Essex	1	0	13	13	13	9,300.00	1,700.00	8,462.16	458.80	14,921.96
Fayette	13	17	12	2	2	2,210.00	1,400.00			3,610.00
Floyd	0	0	17	1	1	1,851.00	1,784.00			3,635.00
Franklin	0	0	17	1	1	2,000.00	1,000.00			3,000.00
Fremont	4	0	14	1	1	3,500.00	1,600.00			5,100.00
Greene	0	0	0	0	0	2,000.00	1,400.00			3,400.00
Grundy	4	14	1	1	1	2,600.00	1,750.00		306.25	4,356.25
Guthrie	6	0	4	2	2	4,400.00	1,400.00			5,800.00
Hamilton	4	1	36	2	2	7,350.00	1,800.00	10.00	500.00	9,160.00
Hancock	1	0	10	5	5	2,100.00	1,100.00		255.05	3,255.05
Harrison	29	0	4	4	4	2,000.00	1,000.00			3,000.00
Harrison	4	3	9	19	19	2,850.00	1,600.00			4,450.00
Henry	12	10	5	5	5	2,400.00	1,400.00	100.00	65.70	3,965.70
Hobart	5	0	0	0	0	3,175.00	1,300.00			4,475.00
Humboldt	1	0	27	1	1	4,000.00	1,500.00			5,500.00
Iowa	1	4	4	1	1	500.00	1,100.00		623.88	1,723.88
Iowa	5	13	1	1	1	1,400.00			198.58	1,598.58
Jackson	2	24	1	1	1	2,400.00	1,400.00			3,800.00
Jasper	12	5	39	7	7	13,075.00	1,700.00	400.00	374.40	15,549.40
Jefferson	4	0	25	1	1	7,400.00	1,400.00	320.00	56.00	9,176.00
Jewell	0	0	0	0	0	2,000.00	1,200.00			3,200.00
Johnson	11	2	14	4	4	3,970.00	1,400.00			5,370.00
Kearney	4	0	8	6	6	2,100.00	700.00			2,800.00
Keosauqua	17	1	25	25	25	2,000.00	1,700.00			3,700.00
LeFlore	23	23	23	23	23	2,000.00	2,800.00	1,000.00	58.75	6,858.75
Lincoln	57	6	149	08	08	31,011.00	3,000.00	4,000.00	1,800.00	39,811.00
Linn	4	0	13	1	1	2,000.00	1,100.00	1,081.16	8.80	4,190.96
Louisiana	1	0	18	7	7	1,400.00	1,400.00			2,800.00
Lyon	17	4	4	4	4	4,800.00	1,400.00			6,200.00
Madison	8	1	16	1	1	4,800.00	1,100.00		200.00	5,900.00

## GENERAL CRIMINAL STATISTICS—Continued

COUNTIES	No. sentenced to W. for, M. Inf. or Pen. instit.	Perf. M. Inf. or Pen. instit.	Sentence suspended	No. sentenced to jail, fined, etc.	No. of acquitted	No. of detainees	Total amount of fines paid, less the Dis- trict Court	Salary of county attorney	Compensation of county attorney	Expenses of county other than salary	Expense of criminal prosecutions other than salary of attorney
Marion	4			18	18	4,550.00	1,600.00				7,000.00
Mayhew	11	2		18	7	3,900.00					2,686.00
Meigs	1	1		14	11	2,000.00	1,180.00				3,180.00
Milledge	5			14	1	1,200.00	1,200.00				2,400.00
Monroe	5			27	1	10,200.00	2,400.00				12,600.00
Montgomery	4			10	1	5,000.00	1,000.00	450.00			13,550.00
Moultrie	4			42	2	9,700.00	2,970.21	275.00		41.50	13,356.71
Muskeget	4	1		19	1	1,200.00	1,600.00	240.00		534.35	3,584.35
Nash	1			7	1	2,300.00		20.00			2,320.00
Oconee	4			18	2	9,150.00	2,704.00				11,854.00
Oglethorpe	7			30	2	4,850.00	3,400.00				8,250.00
Okefenokee	7			19	1	4,700.00	3,600.00				8,300.00
Polk	113			18	2	88,225.00	2,000.00	25,220.00			101,075.00
Putnam	43			146	2	36,475.00	2,500.00	2,000.00		283.19	39,258.19
Quitman	4			18	1	3,200.00	1,400.00				4,600.00
Randolph	1			18	1	2,700.00	1,475.35				4,175.35
Richmond	22	6	2	123	2	27,475.00	3,400.00			131.00	30,976.00
Salt	1			10	1	2,425.00				80.75	2,505.75
Savannah	6	1		18	1	1,900.00	1,600.00				3,500.00
Seminole	6	1		10	2	2,300.00	1,700.00				4,000.00
Spalding	27	6		28	3	7,150.00	1,700.00	100.00		174.78	12,674.78
Starch	2			17	1	3,650.00	1,600.00				5,250.00
Taliaferro	2			18	2	2,300.00	1,400.00				3,700.00
Telfair	4	3		17	1	4,150.00	1,400.00				5,550.00
Terrell	1	4		15	2	2,550.00	1,700.00				4,250.00
Thomas	10			15	9	2,000.00	2,000.00	30.00			4,030.00
Towson	11			7	7	700.00	1,900.00			33.15	5,097.15
Union	14	1		11	6	4,375.00	2,400.00			167.50	6,942.50
Washington	11			11	10	1,000.00	2,000.00				3,000.00
Wayne	16	1		14	19	1,450.00	1,000.00	2,800.00			5,250.00
Wilcox	2	1		12	1	2,100.00	1,700.00				3,800.00
Worth	4			27	2	6,800.00	1,700.00			74.63	8,574.63
Yamacraw	2			18	15	2,000.00	2,000.00			58.00	4,058.00
Yamacraw	2			7	3	1,800.00	1,700.00				3,500.00
Yamacraw	9			37	1	8,025.00	1,900.00	1,458.15		133.55	9,616.70
Yamacraw	1			10	10	2,000.00	1,900.00				3,900.00

Note: The county of Davis is omitted from the above abstract because it was unable to submit its reports in time to include it in these statistics.

## OFFENSES AND NUMBER SENTENCED

Total Number of Persons in Iowa Receiving Prison or Jail Sentences or Fines Classified as to Offense for the Period July 1, 1926, to June 30, 1928

## RECEIVING SENTENCES TO PENITENTIARY, MEN'S REFORMATORY OR WOMEN'S REFORMATORY

Offense	Number from July 1, 1926, to June 30, 1927	Number from July 1, 1927, to June 30, 1928
Abandonment	0	1
Adultery	5	9
Arson	4	2
Assault	1	2
Assault to commit a felony	11	0
Assault to commit manslaughter	9	11
Assault to do great bodily injury	0	1
Assault to maim	5	5
Assault with intent to murder	5	5
Assault with intent to rape	6	6
Assault with intent to rob	2	0
Assault with intent to steal	0	1
Assault with intent to commit sodomy	2	8
Assisting prisoner to escape	0	3
Attempt to break and enter	2	0
Attempt to produce miscarriage	5	2
Bigamy	96	111
Breaking and entering	3	4
Breaking and entering railroad car	2	3
Breaking and entering in night time	8	6
Burglary	0	1
Burglary with aggravation	6	21
Carnal knowledge of imbecile child	1	0
Child abandonment	1	1
Concealing stolen property	0	1
Conspiracy	3	1
Defrauding insurer	40	64
Desertion	0	1
Detention of female for prostitution	1	0
Disposing mortgaged property	1	0
Disposing of stolen vehicle	1	0
Distributing obscene pictures	7	12
Embezzlement	1	0
Embezzlement by bank officer	2	1
Embezzlement by public officer	2	2
Embezzlement of mortgaged property	0	1
Entering bank with intent to rob	0	1
Entering dwelling in night time	24	14
Escape	0	1
Extortion	1	2
Failing to report accident	4	3
Failure to support	15	12
False pretenses	0	2
Felony	22	26
Forgery	2	9
Fraudulent banking	22	1
Grand larceny	3	0
Habitual criminal	0	10
Illegal possession	0	1
Illegal possession intoxicating liquor	0	1
Illegal transportation of liquor	0	8
Illegal use license plates	2	2
Injury to property of another	2	1
Injury to vehicle	6	1
Intoxication	0	1
Keeping gambling house	2	2
Keeping house of ill fame	69	12
Larceny	2	2
Larceny by embezzlement	0	1
Larceny by bailee	2	2
Larceny from building	0	9
Larceny from person	0	15
Larceny in daytime	7	61
Larceny in night time	44	45
Larceny of motor vehicle	64	45
Larceny of poultry	1	14

## RECEIVING SENTENCES TO PENITENTIARY, MEN'S REFORMATORY OR WOMEN'S REFORMATORY—Continued

Offense	Number from July 1, 1926, to June 30, 1927	Number from July 1, 1927, to June 30, 1928
Lead acts with child	5	0
Lascivious conduct	2	2
Liquor nuisance	1	7
Liquor search warrant	1	0
Maintaining liquor nuisance	1	8
Malicious destruction to property	1	0
Malicious mischief	7	6
Manufacturing intoxicating liquor	1	2
Manslaughter	1	6
Murder	2	4
Murder, first degree	2	2
Murder, second degree	49	61
Nuisance	9	1
Operating auto while intoxicated	9	1
Operating auto without license	9	19
Operating auto with numbers changed	9	8
Operating auto without consent of owner	0	1
Perjury	2	0
Possession of auto with altered number	0	1
Possession of burglar tools	0	15
Possession of narcotics	5	24
Prostitution	12	2
Rape	9	2
Receiving deposits while bank insolvent	4	8
Receiving stolen property	7	0
Receiving an officer	10	23
Reverting to house of ill fame	1	0
Robbery	10	20
Robbery of a bank	0	1
Robbery with aggravation	0	1
Robbery with deadly weapon	1	0
Seduction	0	2
Selling	4	3
Selling for prostitution	1	0
Sodomy	0	2
Statutory rape	25	51
Take, steal and carry	1	0
Uttering forged instrument	0	1
Vagrancy	1	0
Violation motor vehicle law	1	0
Violation section 13001	1	0

## RECEIVING FINES AND JAIL SENTENCES

Offense	Number from July 1, 1936, to June 30, 1937	Number from July 1, 1937 to June 30, 1938
Adultery	9	4
Accepting bribe while public officer	0	1
Aiding prisoner to escape	1	0
Allowing dead animals to lie about	1	0
Arson	1	0
Assault	10	24
Assault and battery	28	22
Assault to commit bodily injury	0	1
Assault to commit burglary	0	1
Assault to commit a felony	0	1
Assault to commit a lascivious act	2	1
Assault to maim	0	1
Assault to commit manslaughter	0	1
Assault to commit murder	2	1
Assault with intent to steal	1	1
Assuming to be an officer	2	2
Attempt to break and enter	1	0
Attempt to rob	2	2
Bastardy	1	0
Begamy	1	0
Bond to keep peace	208	226
Boozing	53	56
Breaking and entering	2	1
Breaking and entering in night time	6	1
Breaking and entering railroad car	6	4
Breaking jail	0	0
Burglary	46	42
Carrying concealed weapon	2	0
Carrying dangerous weapon	1	0
Changing certificate register motor	2	0
Child stealing	0	2
Complaint	1	8
Concealing mortgaged property	2	0
Concealing stolen property	0	1
Condemnation of liquor	8	8
Conducting lottery	0	7
Confiscation of vehicle	11	7
Contempt	0	10
Contempt of court	1	4
Contributing to delinquency of child	0	0
Criminal negligence	4	0
Criminal recognition	0	1
Defacing auto number	0	0
Delinquency	20	54
Desertion	0	1
Disturbing the peace	9	2
Displaying false license plates	0	1
Disposing mortgaged property	0	0
Disposing of stolen vehicle	0	1
Driving car while intoxicated	228	286
Driving car without license	1	7
Drunk	4	4
Embezzlement	12	12
Embezzlement by bailee	4	0
Embezzlement of mortgaged property	2	7
Entering dwelling in night time	0	0
Escape	4	0
Escape from county jail	0	0
Escape from county officer	1	0
Exercising office without authority	1	0
Extortion	0	2
Failing to aid in accident	0	0
Failing to give motor vehicle preference	1	0
Failing to report accident	5	2
Failing to report cigarettes purchased	0	0
Failure to report a felony	1	0
Failure to support	3	2
False drawing of check	0	0
False pretenses	25	12
False statement	8	6
Forfeiture of liquor	30	1
Forgery	30	0
Fraud	1	2
Fraudulent claim for refund	8	0

## RECEIVING FINES AND JAIL SENTENCES—Continued

Offense	Number from July 1, 1936, to June 30, 1937	Number from July 1, 1937 to June 30, 1938
Fraudulent uttering of check	0	2
Gambling	27	21
Gambling and betting	3	0
Giving liquor to minor	18	0
Grand larceny	1	0
Gross fraud	0	1
Habitual drunkard	0	0
Having possession	0	1
Having possession part of still	1	0
Illegal marriage	20	2
Illegal sale of cigarettes	18	22
Illegal sale of liquor	18	25
Illegal possession	0	0
Illegal possession immoral article	82	126
Illegal possession of liquor	2	0
Illegal possession lottery tickets	5	9
Illegal possession narcotics	0	12
Illegal sale	0	10
Illegal use of license plates	1	0
Illegal use motor vehicle	257	256
Illegal transportation of liquor	1	0
Illegal use free railroad pass	8	9
Incident exposure	1	0
Injury to automobile	0	0
Injury to identification marks on storage battery	0	1
Injury to public utility	0	1
Interference with Admin. of justice	0	0
Intimidation	0	0
Intoxication	21	52
Keeping gambling house	1	1
Keeping house of ill fame	0	1
Keeping immoral show	0	1
Keeping liquor not properly marked	71	64
Larceny	2	2
Larceny by bailee	7	1
Larceny by embezzlement	0	0
Larceny by false pretenses	28	17
Larceny from building	10	13
Larceny of a motor vehicle	1	1
Larceny of horse	44	40
Larceny of poultry	1	8
Larceny in night time	4	2
Lascivious acts with child	0	0
Leaving scene of accident	14	14
Lewdness	0	1
Life	450	366
Liquor preference	26	17
Maintaining nuisance	2	1
Maintaining statutory nuisance	0	0
Making false cigarette report	0	0
Making false gasoline report	0	0
Making false statements	1	0
Malignous destruction	2	4
Malignous injury to property	2	1
Malignous mischief	1	1
Malignous threats to extort	1	1
Manslaughter	1	20
Manufacturing intoxicating liquor	0	0
Non support	125	68
Nuisance	0	0
Obscene language	20	28
Operating automobile without consent of owner	0	0
Operating automobile without license	0	1
Operating automobile without head light	0	1
Operating automobile without tail light	0	1
Operating automobile without proper registration	1	0
Operating still	2	1
Perjury	11	1
Petit larceny	2	2
Pointing gun at another	0	0
Pool selling	0	0
Possession auto with engine number defaced	0	0
Possession parts of still	0	0
Possession obscene articles	6	0



## BIENNIAL REPORT OF

## RECEIVING FINES AND JAIL SENTENCES—Continued

Offense	Number from July 1, 1926, to June 30, 1927	Number from July 1, 1927, to June 30, 1928
Practicing without license	3	1
Practicing optometry without license	0	1
Prostitution	1	2
Public offense	1	0
Rape	1	2
Receiving deposit when bank insolvent	1	2
Receiving stolen auto parts	10	29
Receiving stolen property	1	6
Recognizance	0	1
Resisting arrest	9	20
Resisting an officer	3	2
Resisting execution of process	1	2
Refusing to assist officer	1	0
Hiding car without payment of fare	2	1
Seduction	1	0
Selling immoral article	0	1
Selling cigarette papers without permit	1	0
Selling mortgaged property	5	3
Soliciting for prostitution	1	0
Speeding	1	0
Tapping electric system	0	2
Tapping gas main	0	1
Threatening public officer	0	1
Transmitting venereal disease	14	3
Transporting	1	0
Unlawful disposal dead animals	0	1
Unlawful practice of medicine	1	0
Usury	0	2
Uttering false check	5	2
Uttering forged instrument	5	10
Vagrancy	4	0
Violation gas tax law	2	3
Violation of injunction	0	1
Violation of marriage law	3	0
Violation of motor laws	1	0
Violation of quarantine	1	0
Willful injury to public highway	0	1

## EXPENSES TO COUNTIES FOR CRIMINAL PROSECUTIONS

Table Showing Total Expense to Counties of Criminal Prosecutions and  
County Attorneys' Salaries and Expenses Each Year Since July 1, 1910

Year ending

June 30	Amount
1911	\$ 819,371.57
1912	774,012.58
1913	648,248.60
1914	602,964.37
1915	621,488.67
1916	619,571.48
1917	570,900.98
1918	577,051.80
1919	531,717.55
1920	638,154.85
1921	690,294.94
1922	861,569.90
1923	875,015.11
1924	869,489.05
1925	938,472.30
1926	975,820.03
1927	1,027,894.04
1928	970,538.92

State of Iowa

1927

## Twenty-Eighth Annual Report

OF THE

## TAXABLE VALUATION

OF

Telegraph and Telephone  
Property

IN THE

## STATE OF IOWA

AS FIXED BY THE

Executive Council of the State, July, 1927

Compiled Under Direction of  
W. C. MERCKENS  
Secretary of Executive Council  
BY

E. MAR SWEANY  
Second Assistant Secretary

Published by  
THE STATE OF IOWA  
Des Moines



**STATEMENT**  
**OF THE TAXABLE VALUATION OF TELEGRAPH AND TELEPHONE**  
**PROPERTY AS FIXED BY THE EXECUTIVE COUNCIL**  
**JULY, 1927**

**TABLE NO. 1**

**TELEGRAPH COMPANIES**

Names of Companies and Counties	Mileage	Taxable Value Per Mile	Total Taxable Value
<b>American District Telegraph Co.</b>			
E. A. Ward, 183 Varick St. New York			
Dubuque .....	2.00	\$1,000.00	\$ 2,000.00
Linn .....	1.75	.....	1,750.00
Polk .....	4.50	.....	4,500.00
Pottawattamie .....	2.75	.....	2,750.00
Scott .....	6.75	.....	6,750.00
Wapello .....	.25	.....	250.00
Woodbury .....	4.13	.....	4,135.00
<b>Total.....</b>	<b>22.13</b>	<b>\$1,000.00</b>	<b>\$ 22,125.00</b>
<b>Chicago, Burlington &amp; Quincy Railroad Co.</b>			
W. W. Baldwin, Chicago, Illinois			
Adams .....	29.862	75.00	2,239.65
Adair .....	28.684	.....	2,151.30
Appanoose .....	52.600	.....	3,945.00
Cass .....	13.652	.....	1,023.90
Clarke .....	46.420	.....	3,481.50
Davis .....	15.450	.....	1,158.75
Decatur .....	96.712	.....	7,253.40
Des Moines .....	40.046	.....	3,003.45
Fremont .....	61.460	.....	4,609.50
Henry .....	56.483	.....	4,236.22
Jefferson .....	55.376	.....	4,152.75
Keokuk .....	13.443	.....	1,008.23
Lee .....	112.826	.....	8,466.95
Louisa .....	3.148	.....	236.10
Lucas .....	47.646	.....	3,572.38
Madison .....	12.379	.....	928.43
Mahaska .....	26.746	.....	1,978.41
Marion .....	40.987	.....	3,060.53
Mills .....	64.987	.....	4,874.03
Monroe .....	38.687	.....	2,901.53
Montgomery .....	48.427	.....	3,622.03
Page .....	31.632	.....	2,366.15
Polk .....	17.563	.....	1,317.23
Pottawattamie .....	15.520	.....	1,164.00
Ringgold .....	55.910	.....	4,192.25
Taylor .....	55.008	.....	4,125.60
Union .....	43.442	.....	3,258.23
Van Buren .....	42.050	.....	3,153.75
Wapello .....	26.723	.....	2,004.23
Warren .....	56.460	.....	4,234.50
Washington .....	26.889	.....	2,016.67
Wayne .....	26.753	.....	2,006.48
<b>Total.....</b>	<b>1,364.836</b>	<b>\$ 75.00</b>	<b>\$ 102,362.63</b>

## TAXABLE VALUATION OF

TABLE NO. 1-Continued

Names of Companies and Counties	Mileage	Taxable Value Per Mile	Total Taxable Value
Chicago Great Western Telegraph Co.			
W. G. Lerch, Chicago, Illinois	1.51	40.00	\$ 60.40
Howard	21.01		840.40
Mitchell			
Total	22.52	\$ 40.00	\$ 900.80
Mason City & Ft. Dodge Railroad Telegraph Line			
C. A. Cook, Chicago, Illinois	18.56	50.00	928.00
Calhoun	25.22		1,761.00
Carroll	24.40		1,730.00
Cerro Gordo			51.50
Crawford	15.34		767.00
Franklin	1.82		91.00
Harrison	32.88		1,344.00
Shelby	27.61		1,105.00
Pottawattamie	40.87		2,043.50
Webster	45.73		2,286.50
Wright			
Total	244.32	\$ 50.00	\$ 12,215.00
Postal Telegraph Company of Iowa			
C. F. Schumacher, Des Moines, Iowa		\$ 90.00	\$ 2,300.40
Adair	25.56		2,325.40
Black Hawk	31.75		2,857.00
Bremer	14.21		1,287.00
Buchanan	27.81		2,502.50
Butler	28.65		2,579.50
Cass	6.94		624.00
Cedar	23.29		2,100.00
Cerro Gordo	16.42		1,477.00
Chickasaw	25.63		2,305.00
Clinton	31.21		2,809.00
Delaware	33.50		3,015.00
Des Moines	28.94		2,604.00
Dubuque	29.25		2,632.00
Franklin	29.56		2,660.00
Grundy	13.15		1,182.00
Iowa	25.22		2,270.00
Jasper	24.38		2,194.00
Johnson	38.05		3,425.00
Lee	45.00		4,050.00
Linn	9.75		877.50
Louis	22.85		2,056.50
Lyon	3.50		315.00
Madison	45.85		4,126.50
Mahaska	27.50		2,475.00
Marshall	31.60		2,844.00
Mitchell	15.31		1,377.00
Monona	26.48		2,382.00
Muscatine	14.12		1,270.00
Plymouth	16.50		1,485.00
Polk	29.00		2,610.00
Pottawattamie	74.50		6,705.00
Poweshaw	46.35		4,171.50
Ringgold	22.91		2,061.90
Scott	37.46		3,371.00
Sioux	17.00		1,530.00
Tama	12.00		1,080.00
Taylor	5.75		520.00
Union	22.56		2,030.40
Wapello	17.00		1,530.00
Warren	18.75		1,687.50
Webster	13.27		1,194.30
Woodbury	64.18		5,776.20

## TELEGRAPH AND TELEPHONE PROPERTY

TABLE NO. 1-Continued

Names of Companies and Counties	Mileage	Taxable Value Per Mile	Total Taxable Value
Worth	20.81		2,781.90
Wright	27.38		2,464.20
Total	1,302.92	\$ 90.00	\$ 1,173,552.80
Western Union Telegraph Co.			
A. F. Burleigh, New York City, N. Y.		180.00	1,525.40
Adair	8.520		11,622.60
Albany	61.020		78,471.00
Appanoose	78.471		10,006.40
Ashtabula	27.950		3,563.50
Benton	91.008		11,372.20
Black Hawk	78.320		14,065.80
Boone	78.160		9,816.00
Bremer	29.810		3,726.25
Buchanan	41.220		5,152.50
Boona Vista	74.025		9,253.10
Butler	77.140		9,642.50
Calhoun	81.820		10,227.50
Carroll	83.200		10,384.00
Cass	49.350		5,923.75
Cedar	88.140		10,967.50
Cerro Gordo	112.365		13,885.60
Cherokee	57.730		7,116.25
Chickasaw	53.340		6,667.50
Clay	39.681		4,960.10
Clinton	113.130		14,141.25
Crawford	167.750		20,718.75
Dallas	157.320		19,665.00
Davis	75.050		9,381.25
Delaware	49.987		6,198.38
Des Moines	76.110		9,533.75
Dickinson	25.518		3,189.75
Dubuque	52.760		6,595.00
Dubuque	99.685		12,360.60
Emmet	73.801		9,225.10
Payette	84.530		10,566.25
Franklin	87.045		10,880.60
Franklin	81.940		10,242.50
Fremont	9.000		1,125.00
Greene	45.540		5,692.50
Hamilton	25.570		3,196.25
Guthrie	52.350		6,543.75
Hamilton	76.070		9,508.75
Hancock	105.740		13,217.50
Hardin	149.350		18,718.75
Harrison	111.952		14,034.00
Henry	15.670		1,958.75
Howard	24.570		3,071.25
Humboldt	89.970		11,246.25
Iowa	40.380		5,047.50
Jasper	57.850		7,231.25
Johnson	88.510		11,063.75
Johnson	87.900		10,987.50
Johnson	37.940		4,742.50
Johnson	74.014		9,251.75
Jones	95.800		12,000.00
Kearney	146.400		18,300.00
Kossuth	145.520		18,290.00
Lea	41.452		5,181.50
Linn	156.845		19,825.60
Louis	70.540		8,867.50
Lyon	95.205		11,900.60
Madison	21.370		2,671.25
Mahaska	137.743		17,093.75
Marion	66.790		8,348.75
Marshall	107.492		13,436.50
Mills	25.960		3,245.00
Mitchell	38.520		4,815.00
Monona	113.700		14,212.50
Monroe	61.220		7,727.50

## TAXABLE VALUATION OF

TABLE NO. 1—Continued

Names of Companies and Counties	Mileage	Taxable Value Per Mile	Total Taxable Value
Montgomery .....	426	76.61	32,611.86
Muscataine .....	105,405	18,972.34	1,991,405.81
O'Brien .....	96,950	17,431.40	1,685,950.00
Oceola .....	57,415	10,234.75	587,415.00
Palo Alto .....	21,729	3,911.40	84,915.00
Pine .....	75,520	12,592.40	950,915.00
Plymouth .....	102,630	18,472.40	1,895,415.00
Pocahontas .....	80,070	14,412.40	1,155,415.00
Polk .....	140,900	25,362.00	3,570,915.00
Pottawattamie .....	147,022	26,481.94	3,893,415.00
Poweshiek .....	97,090	17,474.25	1,685,415.00
Sac .....	58,820	15,333.40	899,415.00
Scott .....	105,796	19,742.10	2,087,415.00
Shelby .....	60,330	10,870.25	655,415.00
Sioux .....	117,820	21,207.40	2,500,415.00
Story .....	124,150	22,247.00	2,761,415.00
Tama .....	122,560	22,960.00	2,812,415.00
Van Buren .....	38,150	6,857.00	261,415.00
Wapello .....	92,078	16,574.00	1,525,415.00
Warren .....	26,510	4,771.00	126,415.00
Washington .....	191,510	18,243.00	3,494,415.00
Wayne .....	42,780	7,700.00	330,415.00
Weber .....	137,425	24,736.00	3,400,415.00
Winnebago .....	38,600	10,548.00	406,415.00
Winneshek .....	33,450	15,021.00	502,415.00
Woodbury .....	152,029	27,362.00	4,159,415.00
Worth .....	45,780	8,240.00	377,415.00
Wright .....	84,800	15,210.00	1,288,415.00
Total .....	2,218,702	\$ 180.00	\$1,399,564.16
Telegraph mileage .....	10,176,327		
Total taxable value of telegraph lines .....			1,554,238.10

## TELEGRAPH AND TELEPHONE PROPERTY

TABLE NO. 2

## COMMERCIAL TELEPHONE COMPANIES—TOLL LINES

Names of Companies and Counties	Mileage	Taxable Value Per Mile	Total Taxable Value
American Telephone & Telegraph Co. of Iowa Arthur A. Marsters, 195 Broadway, New York			
Adair .....	13.55	\$ 423.50	\$ 5,738.42
Adair .....	27.48		11,437.78
Black Hawk .....	58.98		24,978.03
Bremner .....	11.32		4,798.25
Buchanan .....	23.35		9,888.72
Butler .....	22.62		10,003.07
Calhoun .....	2.46		1,041.81
Cass .....	22.59		9,990.37
Cedar .....	41.66		17,443.34
Cerro Gordo .....	20.04		8,184.94
Dallas .....	1.54		652.19
Delaware .....	9.90		4,192.65
Des Moines .....	28.75		12,175.62
Dubuque .....	10.69		4,527.32
Floyd .....	22.74		10,052.89
Franklin .....	1.50		635.25
Frederick .....	23.21		9,420.78
Grundy .....	10.11		4,281.58
Guthrie .....	11.09		4,696.15
Hamilton .....	6.65		2,816.27
Hardin .....	5.17		2,189.50
Harrison .....	14.76		6,250.86
Ida .....	5.91		2,502.88
Iowa .....	27.47		11,432.45
Jasper .....	56.62		23,978.57
Johnson .....	28.55		12,102.63
Jones .....	1.24		525.14
Lee .....	54.29		22,034.16
Linn .....	33.37		14,132.19
Louis .....	20.32		8,405.52
Lucas .....	8.07		3,417.64
Lyons .....	4.13		1,770.23
Madison .....	22.28		9,420.58
Marshall .....	27.91		16,054.89
Mills .....	22.17		9,288.99
Monona .....	12.60		5,234.10
Muscatine .....	62.33		26,296.73
Plymouth .....	7.60		3,138.60
Polk .....	50.88		21,547.68
Pottawattamie .....	66.09		27,989.11
Poweshiek .....	28.30		11,986.00
Sac .....	3.52		1,490.72
Scott .....	40.28		17,058.58
Sioux .....	6.81		2,844.03
Tama .....	14.12		5,979.82
Warren .....	8.50		3,599.75
Wayne .....	12.93		5,501.26
Weber .....	5.08		2,151.33
Woodbury .....	22.04		9,145.41
Worth .....	18.97		8,033.80
Total .....	1,075.91	\$ 423.50	\$ 456,647.27
Fairmont Telephone Co. Albert E. Fillmore, Fairmont, Minn. Emmet			
Emmet .....	10.75	20.00	215.00
Tri State Telephone & Telegraph Co. G. W. Robinson, St. Paul, Minn. Winnebago			
Winnebago .....	3.10	44.00	136.40
Total commercial toll line telephone mileage .....	1,089.76		
Total taxable value of commercial toll lines .....			\$ 456,988.67



TABLE NO. 3

## COMMERCIAL TELEPHONE COMPANIES—EXCHANGES

Number of Exchange, Rural and Toll Instruments reported as being operated, and Actual Value of Real Estate considered as a part of the capital to be included in assessment made by the Executive Council.

Names of Companies and Counties	Mileage	Taxable Value Per Mile	Total Taxable Value
<b>Alden Mutual Telephone Co.—Ex. 214—Real Estate \$1,500.00</b>			
Mary H. Bigelow, Alden, Iowa	5.60	\$ 415.00	\$ 2,312.50
<b>Alvord Telephone Co.—Ex. 75</b>			
Alfred Hazlett, Alvord, Iowa	1.54	405.00	622.50
<b>Amara Society Telephone Line—Ex. 45</b>			
Wm. F. Moershel, Amara, Iowa	26.50	21.50	569.75
<b>Archer Telephone Exchange—Ex. 28</b>			
C. M. Pederson, Archer, Iowa			260.00
<b>Atalasa Central Telephone Co.—Switchboard</b>			
C. G. Hargrove, West Liberty, Iowa			25.00
<b>Auburn Telephone Co., Division "A"</b>			
J. W. Birt, Auburn, Iowa			187.00
<b>Aurora Mutual Telephone Exchange</b>			
W. E. Craig, Aurora, Iowa	.75	224.00	168.00
Buchanan	.25		56.00
Payette			
Total	1.00	\$ 224.00	\$ 224.00
<b>Aurora Telephone Assn.—T. 10</b>			
M. W. Knapp, Aurora, Iowa			15.75
<b>Bangor Telephone Co.—Switchboard—R. 64</b>			
G. L. Whitney, Union, Iowa	25.00	12.00	300.00
<b>Barnes City Mutual Telephone Line—Ex. 72—R. 112</b>			
C. W. Taylor, Barnes City, Iowa	1.50	150.00	225.00
Mahaska	.50		75.00
Poweshiek			
Total	2.00	\$ 150.00	\$ 300.00
<b>Beaconsfield Switchboard Telephone Co.</b>			
Mrs. Eva Doty, Beaconsfield, Iowa			50.00
<b>Benton Telephone Exchange—Ex. 11</b>			
P. D. Augustino, Benton, Iowa			
Ringgold	.50	92.50	46.25
<b>Bethesda Telephone Central Assn.</b>			
Casper Sunderman, Clarinda, Iowa			250.00
<b>Bevering Telephone Co.—Ex. 1—T. 2</b>			
Mrs. J. H. McManus, Bevering, Iowa	5.70	9.50	54.00

TABLE NO. 3—Continued

Names of Companies and Counties	Mileage	Taxable Value Per Mile	Total Taxable Value
<b>Blaketown Mutual Telephone Line</b>			
Fred W. Ferman, Blaketown, Iowa			450.00
<b>Bradyville Central Telephone Co.—Ex. 50</b>			
S. E. Nicholas, Bradyville, Iowa	2.00	260.60	521.20
<b>Branden Farmers Telephone Assn.—Real Estate \$1,250.00</b>			
Jason Winsor, Brandon, Iowa	7.25	16.25	117.81
Black Hawk	1.50		24.33
Buchanan	4.75		77.18
Total	13.50	\$ 16.25	\$ 219.37
<b>Buckeye Mutual Telephone Line—Ex. 41</b>			
Carl P. Siehoff, Buckeye, Iowa	2.75	101.00	277.75
<b>Calumet Telephone Co.—Ex. 52</b>			
Leroy Scott, Calumet, Iowa			275.00
<b>Cambria Telephone Exchange—Ex. 8—Real Estate \$900.00</b>			
C. A. Henseltine, Cambria, Iowa			310.00
<b>Cappock Telephone Co.—R. 29</b>			
John Hesser, Cappock, Iowa	.50	90.00	45.00
Henry	.50		45.00
Washington			
Total	1.00	\$ 90.00	\$ 90.00
<b>Carbon Mutual Switch Assn.</b>			
Thos. Hendrickson, Carbon, Iowa			100.00
<b>Castana Mutual Telephone Assn.—Ex. 66</b>			
Harry Scott, Castana, Iowa	4.00	102.00	412.00
<b>Chelsea Mutual Switchboard—Real Estate \$500</b>			
Frank J. Novak, Chelsea, Iowa			175.00
<b>Chillicothe Mutual Telephone Exchange</b>			
Alfred Peterson, Chillicothe, Iowa			90.00
<b>Citizens Mutual Telephone Co.—R. 276</b>			
W. C. Dupres, Hissonsfield, Iowa	5.50	470.00	2,585.00
<b>Clarke County Mutual Telephone Co.—Ex. 790</b>			
O. C. Shaw, Osceola, Iowa	17.50	184.00	5,060.00
<b>Clarksburg Independent Telephone Co.</b>			
G. A. Rud, Clarksburg, Iowa			378.00
<b>Cumberland Telephone Co.—Ex. 181—Real Estate \$1,500.00</b>			
S. A. Pollock, Cumberland, Iowa	10.50	200.00	2,100.00



## TAXABLE VALUATION OF

TABLE NO. 5-Continued

Names of Companies and Counties	Mileage	Taxable Value Per Mile	Total Taxable Value
Dawson Switchboard-Ex. 42 M. T. Finley, Dawson, Iowa Dallas .....			292.00
Dedham Telephone Co.-R. 78 Thomas Phillips, Dedham, Iowa Carroll .....			324.00
Delta Telephone Exchange-Ex. 256-Real Estate \$2,000.00 E. S. Collins, Delta, Iowa Keokuk .....	7.00	310.00	2,170.00
Dexter Iowa Mutual Telephone Co.-Ex. 218-Real Estate \$3,000.00 E. B. Pohle, Dexter, Iowa Dallas .....	3.50	736.00	2,576.00
Douds Leando Switchboard Line-Ex. 6-R. 2-Real Estate \$450.00 Clarence Wiley, Douds, Iowa Van Buren .....			117.50
Emerson Mutual Telephone Co. Laura M. Post, Emerson, Iowa Mills .....			600.00
Farmers & Merchants Mutual Telephone Exchange W. G. Flores, Blackton, Iowa Taylor .....			372.00
Farmers Mutual Telephone Exchange Assn-Real Estate \$1,000.00 P. J. Mochal, Clutier, Iowa Tama .....			350.00
Farmers Mutual Telephone Co.-Ex. 90 I. E. Holmes, Truro, Iowa Madison .....	23.50	31.25	734.35
Farmers Mutual Telephone Line of Dysart-Ex. 287 C. Seebach, Dysart, Iowa Tama .....	6.00	468.35	2,810.00
Farmers Russell Mutual Telephone Co.-Ex. 210 W. A. Elliott, Russell, Iowa Lucas .....	9.50	193.00	1,832.50
Farmers Telephone Line Switchboard-Ex. 23 O. W. Kepler, Stanhope, Iowa Hamilton .....			143.75
Farmers & Town Mutual Switchboard Co. H. Alexander, Thompson, Iowa Winnebago .....			260.00
Farmington Telephone Co.-Ex. 266 R. L. Paisley, Farmington, Iowa Lee .....	2.00	346.00	692.00
Van Buren .....	6.00		2,076.00
Total .....	8.00	\$ 346.00	\$ 2,768.00
Garrison Mutual Telephone Co.-Ex. 128 Gessina Gross, Garrison, Iowa Benton .....	4.00	225.00	900.00

## TELEGRAPH AND TELEPHONE PROPERTY

TABLE NO. 3-Continued

Names of Companies and Counties	Mileage	Taxable Value Per Mile	Total Taxable Value
Gilbert Telephone Co.-Ex. 45 H. Longstaff, Gilbert, Iowa Story .....	2.00	140.00	280.00
Gilman Town Telephone Line-Ex. 117 Florence Gregg, Gilman, Iowa Marshall .....	2.00	121.00	242.00
Glidden Telephone Co.-Ex. 185 Grace McNaught, Glidden, Iowa Carroll .....	2.75	462.00	1,270.50
Grant Mutual Telephone Assn.-Ex. 88-Real Estate \$700.00 C. W. Givan, Grant, Iowa Adams .....	2.00	30.00	60.00
Cass .....	2.00		60.00
Montgomery .....	12.00		360.00
Total .....	16.00	\$ 30.00	\$ 480.00
Griswold Telephone Co.-Ex. 372 F. L. Arrasmith, Griswold, Iowa Cass .....	10.83	200.00	2,155.80
Pottawattamie .....	8.50		910.00
Total .....	14.33	260.00	3,725.50
Hubbard Mutual Telephone Co.-Ex. 198-Real Estate \$2,500.00 W. T. Jahnke, Hubbard, Iowa Hardin .....	10.00	209.00	2,090.00
Kalona Independent Telephone Co. Ben Boone, Kalona, Iowa Washington .....	3.00	131.60	394.80
Kalona Switchboard Co. F. E. Skola, Kalona, Iowa Washington .....			150.00
Kellerton Mutual Central Telephone Co.-Ex. 115-Real Estate \$2,000.00 F. J. Kuritt, Kellerton, Iowa Hinggold .....			412.50
Kellogg Mutual Telephone Exchange P. B. Koon, Kellogg, Iowa Jasper .....			150.00
Kent Switchboard H. V. White, Kent, Iowa Union .....			315.00
Kewick Short Line-Ex. 13 E. A. Cameron, Kewick, Iowa Keokuk .....			40.00
Keystone Mutual Switchboard Co. H. A. Albers, Keystone, Iowa Benton .....			237.50
Keystone Telephone Line J. F. Fenerbach, Keystone, Iowa Benton .....			312.50
Klinross Mutual Telephone Switch E. W. Showalter, Klinross, Iowa Keokuk .....			65.00

TABLE NO. 3-Continued

Names of Companies and Counties	Mileage	Taxable Value Per Mile	Total Taxable Value
Lake Mills Telephone Co.—Ex. 286-R, 7-Real Estate \$7,569.00			
Old T. Grove, Lake Mills, Iowa	5.87	518.00	3,041.82
Winnebago	1.59		779.81
Worth			
Total	7.57	\$ 518.00	\$ 3,821.63
Lake View Telephone Co.—Ex. 280			
P. H. Lyday, Lake View, Iowa	2.50	200.00	500.00
Sac			
Lamotte Mutual Telephone Association—Ex. 28			
Wm. Moran, Lamotte, Iowa			162.30
Jackson			
Lebanon Switchboard Co.			
J. J. Hrabba, Keosauqua, Iowa			12.00
Van Buren			
Le Claire Independent Telephone Line—Ex. 75			
Claude C. Brown, LeClaire, Iowa			578.00
Scott			
Le Grand Telephone Exchange—Ex. 30-R, 193			
A. J. Ludwig, LeGrand, Iowa			150.00
Marshall			
Lenox & Clearfield Telephone Co.—Ex. 313—Real Estate \$2,904.00			
O. D. Fyler, Lenox, Iowa	5.00	80.00	400.00
Adams	5.00		400.00
Ringgold	28.05		1,863.00
Taylor	13.75		1,100.00
Union			
Total	47.00	\$ 80.00	\$ 2,763.00
Lewis Mutual Telephone Assn.—Ex. 150			
Chas. Baker, Lewis, Iowa			500.00
Cass			
Liberty Center Switchboard Line			
Chas. C. Edgerton, Lacona, Iowa			68.25
Warren			
Liscomb Mutual Independent Telephone Co.—Ex. 18—Real Estate \$1,000.00			
L. R. Tucker, Liscomb, Iowa	20.00	17.00	340.00
Marshall			
Lone Tree Telephone Co.—Ex. 148			
S. N. Alexander, Lone Tree, Iowa	8.00	150.00	1,200.00
Johnson			
Lucas County Mutual Telephone Co.—Ex. 1000—Real Estate \$7,000.00			
A. J. Adams, Charlton, Iowa	21.00	644.00	13,524.00
Lucas			
Lytton Telephone Co.—Ex. 81			
C. S. Darring, Lytton, Iowa	.15	250.00	37.50
Calhoun	1.55		463.00
Sac			
Total	2.00	\$ 250.00	\$ 500.50
Macksburg Mutual Telephone Line			
F. C. Herren, Macksburg, Iowa			140.20
Madison			

TABLE NO. 3-Continued

Names of Companies and Counties	Mileage	Taxable Value Per Mile	Total Taxable Value
Malcom Telephone Line—Ex. 95			
L. E. Marfield, Malcom, Iowa	6.00	38.00	228.00
Poweshiek			
Martinsburg General Mutual Exchange—Real Estate \$600.00			
W. H. Hayes, Hedrick, Iowa			300.00
Keokuk			
Maquokette Telephone Exchange—Ex. 40—T. 3			
Mike Cummins, Maquokette, Iowa	1.50	62.50	93.75
Lucas	5.50		243.75
Menroe			
Total	7.00	\$ 62.50	\$ 437.50
Miles Switchboard Co.—Ex. 193			
Mrs. Fred Menneke, Miles, Iowa	6.00	128.00	768.00
Jackson			
Mills Telephone Co.—Ex. 170			
A. H. Quiggle, Mills, Iowa	3.25	450.00	1,485.00
Warren			
Mt. Auburn Mutual Switchboard Assn.			
George W. Schnoor, Mt. Auburn, Iowa			200.00
Benton			
Mystic Mutual Telephone Exchange—Ex. 215			
R. J. Harris, Mystic, Iowa	10.00	55.00	550.00
Appanoose			
New Albin Telephone Co.—Ex. 39			
C. E. Moon, New Albin, Iowa	6.00	40.00	240.00
Allamakee			
Newburn Switchboard Co.			
Clyde Gardner, Lacona, Iowa			50.00
Warren			
New Market Exchange—Ex. 100			
O. B. Wertz, New Market, Iowa	1.75	368.50	644.88
Taylor			
Nichols Mutual Telephone Co.—Ex. 86			
Edna Hesser, Nichols, Iowa			527.50
Muscatine			
Nodaway Farmers Mutual Telephone Line—Ex. 15			
A. C. Jones, Nodaway, Iowa	4.00	100.00	400.00
Adams			
North English Mutual Telephone—Central Line			
W. M. Geiger, North English, Iowa			150.00
Iowa			
Norway Telephone Co.			
John Beyet, Norway, Iowa			400.00
Benton			
Old Mutual Telephone Co.—R. 183			
Gilbert Blayney, Old, Iowa	1.25	12.00	15.00
Cedar	71.00		552.00
Jones			
Total	72.25	\$ 12.00	\$ 567.00
Panora Western Mutual Telephone Co.—Ex. 231			
Irving Haughtell, Panora, Iowa	5.00	462.00	2,310.00
Guthrie			

TABLE NO. 3--Continued

Names of Companies and Counties	Mileage	Taxable Value Per Mile	Total Taxable Value
Patterson Mutual Telephone Exchange Rose Johnson, Patterson, Iowa Madison .....			97.40
Paulina Telephone Exchange Co.—Ex. 306— Real Estate \$7,000.00 O. J. Strampe, Paulina, Iowa O'Brien .....	3.00	1,350.00	4,050.00
Plane Mutual Telephone Co.—Real Estate \$700 Ben L. Wells, Plano, Iowa Appanoose .....			242.75
Promise City Switchboard Co.—Real Estate \$500.00 W. W. Sager, Promise City, Iowa Wayne .....			200.00
Quasqueton Co-Operative Telephone Exchange Ralph Kimball, Quasqueton, Iowa Buchanan .....			51.00
Radcliffe Mutual Telephone Co.—Ex. 110—Real Estate \$5,000.00 A. B. Narland, Radcliffe, Iowa Hardin .....	2.00	662.50	1,325.00
Randall Telephone & Switchboard—Ex. 41—R. 10 C. A. Wickersheim, Randall, Iowa Hamilton .....	6.00	54.00	324.00
Redfield Mutual Switchboard & Telephone Assn. F. A. Bailey, Redfield, Iowa Dallas .....			2,100.00
Ringgold County Mutual Telephone Co.—Ex. 310—Real Estate \$400.00 R. M. Buck, Mt. Ayr, Iowa Ringgold .....	5.00	773.00	3,865.00
Rowley Telephone Co. Roy R. Osaman, Rowley, Iowa Buchanan .....			200.00
St. Charles Telephone Exchange—Ex. 95 W. B. Lindley, St. Charles, Iowa Madison .....	2.00	296.00	592.00
Salsa Switchboard Telephone Co. L. A. Long, East Pleasant Plain, Iowa Jefferson .....			50.00
Shannon City Telephone Exchange—Ex. 65— Real Estate \$1,000.00 Robert Seider, Shannon City, Iowa Union .....	1.50	271.00	406.50
Shell Rock Exchange Line—Ex. 120 W. A. Eckles, Nora Springs, Iowa Butler .....	9.75	182.00	1,774.50
Solon Telephone Co.—Ex. 130—Real Estate \$500 M. A. Randall, Solon, Iowa Johnson .....	2.50	420.00	1,050.00

TABLE NO. 3--Continued

Names of Companies and Counties	Mileage	Taxable Value Per Mile	Total Taxable Value
South Atalissa Telephone Co.—Ex. 18 J. E. Stauffer, Atalissa, Iowa Muscatine .....			25.00
Spring Hill Switchboard Co.—Ex. 18 A. M. Weeks, Spring Hill, Iowa Warren .....			50.00
Springville Switchboard Assn. John Hoge, Springville, Iowa Linn .....			150.00
State Center Telephone Co.—Ex. 220 G. F. Schilling, State Center, Iowa Marshall .....	4.00	650.00	2,600.00
Sutherland Telephone Co.—Ex. 220 J. C. Newland, Sutherland, Iowa O'Brien .....	3.00	800.00	2,400.00
Swa City Telephone Exchange—Ex. 180 Mac Pearson, Swa City, Iowa Kossuth .....	2.25	600.00	1,350.00
Thompson Mutual Telephone Co.—Ex. 94 E. H. Hurless, Thompson, Iowa Winnebago .....	2.00	131.25	262.50
Thornburg Switch Association Co. G. W. Middleton, Thornburg, Iowa Keokuk .....			100.00
Tingley Telephone Co.—Ex. 120—Real Estate \$120.00 James A. Verploegh, Tingley, Iowa Ringgold .....	1.60	531.00	849.60
Troy Mills Switchboard Association—R. 106 O. C. Sauer, Coggon, Iowa Buchanan .....	15.00 26.50	12.50	187.50 331.25
Linn .....	41.50	\$ 12.50	\$ 519.75
Total .....			
Turin Telephone Co. Howard Reese, Turin, Iowa Monona .....			40.00
Udell Mutual Telephone Co.—Ex. 20—R. 75— Delta Longley, Udell, Iowa Appanoose .....	5.00	79.50	397.50
Ulmer Switchboard Line C. W. Honey, Ulmer, Iowa Sac .....			100.00
Union Mutual Telephone Co.—Ex. 187 G. W. Fitzgerald, Union, Iowa Hardin .....	6.50	228.00	1,482.00
Urbana Mutual & Independent Telephone Line —Ex. 170—R. 90 D. L. Piper, Urbana, Iowa Benton .....			853.00
Victor Mutual Telephone Exchange—Ex. 220— Real Estate \$5,000.00 J. T. McGuire, Victor, Iowa Iowa .....			950.00



TABLE NO. 3-Continued

Names of Companies and Counties	Mileage	Taxable Value Per Mile	Total Taxable Value
Wall Lake Switchboard Co.—Ex. 175 Ed Kowalke, Wall Lake, Iowa S&C .....	1.50	900.00	1,350.00
Wellman Mutual Telephone Exchange—Ex. 290 —Real Estate \$4,000.00 J. W. Oldaker, Wellman, Iowa Washington .....			2,850.00
Weilsburg Telephone Exchange—Ex. 120 E. W. Neessen, Weilsburg, Iowa Grundy .....	2.50	414.00	1,035.00
West Grove Farmers Mutual Switchboard Co. W. M. Robinson, West Grove, Iowa Davis .....			725.00
West Liberty Telephone Exchange—Ex. 500— Real Estate \$6,000.00 B. W. Rowlen, West Liberty, Iowa Cedar .....	3.00	465.00	1,395.00
Muscatine .....	12.00		5,840.00
Total .....	15.00	465.00	6,975.00
What Cheer Telephone Co.—Ex. 287—R. 205— Real Estate \$4,500.00 G. L. Saunders, Grinnell, Iowa Keokuk .....	6.25	680.00	4,250.00
Winthrop Mutual Telephone Exchange—Real Estate \$1,500.00 E. Brimhall, Winthrop, Iowa Buchanan .....			375.00
Winthrop Telephone Co.—Ex. 150 J. K. Luther, Winthrop, Iowa Buchanan .....			375.00
Woodburn Telephone Exchange—Ex. 72 A. J. Ecklund, Woodburn, Iowa Clarke .....			450.00
Yorktown Consolidated Telephone Line—Ex. 40 J. C. Maupin, Yorktown, Iowa Page .....			250.00
Total commercial exchange tele- phone mileage (Table No. 2) .....	598.12		
Total taxable value of commercial exchanges (Table No. 3) .....			\$ 126,035.00

TABLE NO. 4

MIXED COMMERCIAL TELEPHONE COMPANIES, INCLUDING EXCHANGES, FARM AND TOLL LINES

Number of Exchange, Rural and Toll Instruments reported as being operated and Actual Value of Real Estate considered as a part of the capital to be included in assessment made by the Executive Council.

Names of Companies and Counties	Mileage	Taxable Value Per Mile	Total Taxable Value
<b>Ackworth Telephone Co. Lines 31 &amp; 15—Ex. 12—R. 19</b>			
F. D. Robertson, Ackworth, Iowa			
Warren .....	12.25	\$ 15.85	\$ 169.67
<b>Adams Township Mutual Telephone Co.—Ex. 154—R. 152—Real Estate \$689.00</b>			
Mrs. F. M. Carty, De Soto, Iowa	26.99	27.00	973.09
Dallas .....	27.50	.....	904.20
Madison .....			
<b>Total .....</b>	<b>69.89</b>	<b>\$ 27.00</b>	<b>\$ 1,878.50</b>
<b>Agency Telephone Exchange—Ex. 25—R. 175—T. 1</b>			
C. E. Greenfield, Agency, Iowa			
Wapello .....	45.00	29.50	1,268.50
<b>Albansworth Telephone Co.—Ex. 114—R. 132</b>			
Lincoln Noble, Albansworth, Iowa			
Washington .....	67.00	25.00	1,675.00
<b>Albia Home Telephone Co.—Ex. 1299—R. 295</b>			
L. A. Fritch, Albia, Iowa			
Monroe .....	64.00	275.00	17,600.00
<b>Albion Mutual Telephone Co.—Ex. 64—R. 100—Real Estate \$1,200.00</b>			
Gae N. Reldel, Albion, Iowa			
Marshall .....	21.00	21.00	651.00
<b>Albionett Telephone Co.—Ex. 25—R. 32—Real Estate \$1,300.00</b>			
J. E. Hasbelen, Marion, Iowa			
Linn .....	15.00	42.00	504.00
<b>Alberton Telephone Co.—Ex. 199—R. 15</b>			
F. C. Vaughan, Alberton, Iowa			
Wayne .....	20.00	80.00	1,600.00
<b>Alpha Telephone Co.—Ex. 165—R. 360—T. 3</b>			
E. R. Gages, Alpha, Iowa			
Chickasaw .....	47.00	\$1.20	1,464.00
Cherokee .....	48.00	.....	1,494.00
Winnebago .....	8.00	.....	92.50
<b>Total .....</b>	<b>95.00</b>	<b>\$ 21.20</b>	<b>\$ 1,964.80</b>
<b>Alta Vista Farmers Telephone Co.—Ex. 36—R. 99</b>			
Albert Clattley, Alta Vista, Iowa			
Chickasaw .....	26.50	18.50	489.25
Howard .....	11.90	.....	203.50
<b>Total .....</b>	<b>37.50</b>	<b>\$ 18.50</b>	<b>\$ 692.75</b>
<b>Andrew Telephone Line—Ex. 67—R. 15</b>			
J. H. Monienhoff, Andrew, Iowa			
Jackson .....	6.90	82.00	497.00



TABLE NO. 4-Continued

Names of Companies and Counties	Mileage	Taxable Value Per Mile	Total Taxable Value
Anita Telephone Co.—Ex. 302—R. 284 W. H. Daubendick, West Bend, Iowa	8.50	49.00	416.50
Adair .....	81.50	.....	3,981.50
Cass .....	.....	.....	.....
Total .....	90.00	\$ 49.00	\$ 4,418.00
Aplington Telephone Exchange—Ex. 112—R. 147 Geo. E. Meyer, Aplington, Iowa	21.25	42.00	892.50
Butler .....	12.25	.....	514.00
Grundy .....	.....	.....	.....
Total .....	33.50	\$ 42.00	\$ 1,407.00
Appanoose County Telephone Co.—Ex. 1610—R. 218—T. 6 T. M. Farrington, Centerville, Iowa	92.50	220.00	21,275.00
Appanoose .....	.....	.....	.....
Appanoose Mutual Telephone Co.—Ex. 21 J. L. Masters, Centerville, Iowa	5.00	75.00	375.00
Appanoose .....	.....	.....	.....
Arcadia Mutual Telephone Co.—Ex. 54—R. 111 —Real Estate \$600.00 Thomas Maher, Arcadia, Iowa	48.00	20.50	984.00
Carroll .....	.....	.....	.....
Armstrong Telephone Exchange—Ex. 185—R. 3 J. S. Beers, Armstrong, Iowa	4.00	400.00	1,600.00
Emmet .....	.....	.....	.....
Atkins Telephone Co.—Ex. 78—R. 118—Real Estate \$2,000.00 O. W. Schlerm, Atkins	60.94	14.50	883.61
Benton .....	4.31	.....	62.40
Linn .....	.....	.....	.....
Total .....	65.25	\$ 14.50	\$ 946.01
Ayrshire Farmers Mutual Telephone Co.—Ex. 65—R. 235 M. B. Kane, Ayrshire, Iowa	20.00	14.00	280.00
Clay .....	74.00	.....	1,034.00
Palo Alto .....	.....	.....	.....
Total .....	94.00	\$ 14.00	\$ 1,314.00
Badger Telephone Co.—R. 160—Real Estate \$400 T. K. Peterson, Badger, Iowa	9.00	19.00	171.00
Humboldt .....	35.75	.....	641.25
Webster .....	.....	.....	.....
Total .....	42.75	\$ 19.00	\$ 812.25
Bagley Mutual Telephone Co.—Ex. 128—R. 250 —Real Estate \$1,200.00 John M. Hamilton, Bagley, Iowa	25.00	37.25	931.25
Greene .....	39.00	.....	1,317.50
Guthrie .....	.....	.....	.....
Total .....	55.00	\$ 37.25	\$ 2,498.75
Baldwin's Emeline Telephone Line—Ex. 25—R. 34 C. A. Harding, Baldwin, Iowa	15.00	24.00	360.00
Jackson .....	.....	.....	.....

TABLE NO. 4-Continued

Names of Companies and Counties	Mileage	Taxable Value Per Mile	Total Taxable Value
Barnum Telephone Co.—Ex. 28—R. 65 Mrs. A. E. Walters, Barnum, Iowa	50	17.60	880
Calhoun .....	32.00	.....	563.20
Webster .....	.....	.....	.....
Total .....	82.50	\$ 17.60	\$ 1,443.20
Battle Creek Telephone Co.—Ex. 181—R. 273 —Real Estate \$2,500.00 Louis Derr, Battle Creek, Iowa	2.25	24.00	54.00
Crawford .....	123.25	.....	2,958.00
Ida .....	34.50	.....	828.00
Woodbury .....	.....	.....	.....
Total .....	160.00	\$ 24.00	\$ 3,840.00
Baxter Telephone Co.—Ex. 150—R. 235—Real Estate \$2,500.00 H. L. Cartwright, Baxter, Iowa	58.50	40.00	2,340.00
Jasper .....	2.50	.....	100.00
Marshall .....	.....	.....	.....
Total .....	62.00	\$ 40.00	\$ 2,440.00
Bayard Telephone Exchange—Ex. 167—R. 199 Hugh Carothers, Bayard, Iowa	19.50	24.00	462.00
Greene .....	54.00	.....	1,326.00
Guthrie .....	.....	.....	.....
Total .....	73.50	\$ 24.00	\$ 2,499.00
Beaver Telephone Co.—Ex. 7—R. 36 H. A. Nerdig, Buffalo Center, Iowa	23.00	11.00	253.00
Winnebago .....	.....	.....	.....
Bedford Telephone Co.—Ex. 536—R. 219 H. S. Ash, Bedford, Iowa	113.50	100.00	11,350.00
Taylor .....	.....	.....	.....
Bellamy Telephone Co.—Ex. 1613—R. 480—T. 16—Real Estate \$4,000.00 Earle D. Bellamy, Knoxville, Iowa	129.50	160.00	22,220.00
Marion .....	6.80	.....	1,088.00
Monroe .....	.....	.....	.....
Total .....	146.30	\$ 160.00	\$ 23,408.00
Bellevue Telephone Co.—Ex. 203—R. 284—Real Estate \$4,000.00 Z. G. Houck, Bellevue, Iowa	112.11	45.71	5,129.03
Jackson .....	.....	.....	.....
Bennetts Mutual Telephone Co.—Ex. 40—R. 131—Real Estate \$1,300.00 Orlie Miller, Aredale, Iowa	45.00	21.90	985.50
Butler .....	9.00	.....	197.10
Franklin .....	.....	.....	.....
Total .....	54.00	\$ 21.90	\$ 1,182.60
Bentley Telephone Exchange—Ex. 116—R. 203 Robert Bentley, Fairbank, Iowa	14.00	26.50	371.00
Black Hawk .....	5.00	.....	125.00
Bremor .....	32.35	.....	854.62
Buchanan .....	17.00	.....	450.50
Payette .....	.....	.....	.....
Total .....	69.35	\$ 26.50	\$ 1,835.12

TABLE NO. 4-Continued

Names of Companies and Counties	Mileage	Taxable Value Per Mile	Total Taxable Value
<b>Bernard Telephone Co. (No. 1)—Ex. 15—R. 123</b>			
—T. 1			
D. C. Shields, Bernard, Iowa	14.00	17.00	238.00
Dubuque	24.00		376.00
Jackson			
Total	48.00	\$ 17.00	\$ 814.00
<b>Bernard Telephone Line (No. 2)—Ex. 4—R. 95</b>			
K. W. Barrett, Bernard, Iowa	24.00	16.00	384.00
Dubuque	3.75		60.00
Jackson			
Total	27.75	\$ 16.00	\$ 444.00
<b>Blakesburg Telephone Co.—Ex. 123</b>			
Jacob Huber, Blakesburg, Iowa			
Wapello	2.00	369.00	738.00
<b>Blanchard, Coin &amp; College Springs Telephone Co.—Ex. 65—R. 92—Real Estate \$400.00</b>			
Mrs. L. A. Crane, Blanchard, Iowa	35.75	30.00	1,072.50
Page			
<b>Blanchard, East Lincoln &amp; Elmo Telephone Co.—Ex. 47—R. 5—Real Estate \$400.00</b>			
Mrs. L. A. Crane, Blanchard, Iowa	3.00	129.00	387.00
Page			
<b>Boyer Valley Telephone Co.—Ex. 1238—R. 1584</b>			
—T. 12—Real Estate \$45,000.00			
M. A. Reed, Woodbine, Iowa			
Crawford	44.00	65.00	2,860.00
Harrison	45.20		2,938.00
Monona	30.40		1,976.00
Pottawattamie	1.20		78.00
Shelby	28.00		2,240.00
Total	161.80	\$ 65.00	\$ 10,092.00
<b>Bremer &amp; Black Hawk Mutual Telephone Co.—Ex. 55—R. 195</b>			
R. W. Knutson, Joneville, Iowa			
Black Hawk	45.00	19.25	866.25
Bremer	16.00		308.00
Total	61.00	\$ 19.25	\$ 1,174.25
<b>Brighton Mutual Telephone Co.—Ex. 226—R. 315</b>			
R. W. Hinson, Brighton, Iowa			
Jefferson	29.25	46.00	1,343.50
Washington	52.00		2,610.00
Total	81.25	\$ 46.00	\$ 3,953.50
<b>Bronson Telephone Co.—Ex. 15—R. 144—Real Estate \$1,200.00</b>			
H. J. Johnson, Bronson, Iowa			
Woodbury	15.00	19.00	285.00
<b>Brooklyn Mutual Telephone Co.—Ex. 388—R. 342—Real Estate \$1,000.00</b>			
E. O. Ford, Brooklyn, Iowa			
Poweshiek	52.00	70.00	3,640.00
<b>Buck Creek Telephone Co.—Ex. 28—R. 25</b>			
G. F. Mitchell, Coin, Iowa			
Page	11.00	32.00	352.00

TABLE NO. 4-Continued

Names of Companies and Counties	Mileage	Per Mile Value Taxable	Value Taxable Total
<b>Buffalo Center Telephone &amp; Exchange—Ex. 140</b>			
—R. 23			
A. L. Olson, Buffalo Center, Iowa	12.00	102.00	1,224.00
Kossuth	2.00		204.00
Winnebago			
Total	14.00	\$ 102.00	\$ 1,428.00
<b>Burt Telephone Co.—Ex. 156—R. 284</b>			
J. P. Stow, Burt, Iowa			
Kossuth	58.00	25.50	1,479.00
<b>Busey Mutual Telephone Co.—Ex. 87—R. 153</b>			
—Real Estate \$2,000.00			
Ploy C. McChesney, Busey, Iowa	2.00	612.00	1,224.00
Marion			
<b>Butler-Bremer Mutual Telephone Co.—Ex. 82—R. 292—Real Estate \$2,000.00</b>			
Will Rodemeyer, Plainfield, Iowa	100.00	23.00	2,300.00
Bremer	52.00		1,196.00
Butler			
Total	161.00	\$ 23.00	\$ 3,496.00
<b>Butler County Telephone Line—Ex. 1—R. 280—T. 1</b>			
Harri Brinkman, Keosau, Iowa	104.00	12.00	1,248.00
Butler	4.00		48.00
Franklin	4.50		54.00
Grundy			
Total	112.50	\$ 12.00	\$ 1,350.00
<b>Caldwell Mutual Telephone Co.—Ex. 40—R. 60</b>			
Ernest Johnson, Kaline, Iowa	25.00	23.40	585.00
Appanoose			
<b>Callender Mutual Telephone Co.—Ex. 90—R. 146—Real Estate \$2,500.00</b>			
George W. Knutson, Callender, Iowa	1.75	27.75	48.56
Calhoun	60.00		1,845.00
Wabster			
Total	61.75	\$ 27.75	\$ 1,893.56
<b>Carron &amp; Treynor Telephone Co.—Ex. 237—R. 290—Real Estate \$3,000.00</b>			
Florence A. Mison, Atlantic, Iowa	126.00	31.00	3,906.00
Pottawattamie			
<b>Cass Mutual Telephone Co.—Ex. 123—R. 202</b>			
A. M. Pagan, Cass, Iowa	54.00	17.00	918.00
Adair	69.00		1,173.00
Guthrie			
Total	123.00	\$ 17.00	\$ 2,091.00
<b>Central City Telephone Co.—Ex. 132—R. 156</b>			
J. N. Dunn, Central City, Iowa			
Linn	48.50	46.00	2,231.00
<b>Central Iowa Telephone Co.—Ex. 2508—R. 936</b>			
—Real Estate \$3,370.43			
C. Woodward, Cedar Rapids, Iowa	11.75	110.00	1,292.50
Benton	42.50		4,875.00
Grundy	23.25		2,673.75
Iowa	147.75		16,452.50
Tama			
Total	351.25	\$ 110.00	\$ 18,623.75

## TAXABLE VALUATION OF

TABLE NO. 4-Continued

Names of Companies and Counties	Mileage	Taxable Value Per Mile	Total Taxable Value
<b>Central Mutual Telephone Co.—Ex. 1795—R.</b>			
1506—T. 4—Real Estate \$11,750.00			
P. C. Hoidogeel, Rockwell City, Iowa	482.65	95.00	45,821.75
Calhoun	8.50		807.50
Greene	40.25		3,822.50
Pocahontas	2.25		212.50
Sac	8.45		796.25
Webster			
Total	542.10	\$ 95.00	\$ 51,450.50
<b>Central West Public Service Co.—Ex. 6374—R.</b>			
4673—Real Estate \$25,972.42			
G. W. Kalweit, Omaha, Nebraska	40.00	66.00	2,640.00
Buena Vista	15.50		1,022.50
Carroll	114.50		7,597.50
Cerro Gordo	4.00		264.00
Clay	58.00		3,824.00
Crawford	221.00		14,586.00
Franklin	2.75		181.25
Greene	46.25		3,046.25
Hancock	41.00		2,706.00
Harrison	202.88		13,452.00
Lyon	22.25		1,483.00
O'Brien	114.87		7,572.00
Osceola	117.00		7,725.00
Plymouth	183.00		12,078.00
Sac	27.00		1,782.00
Shelby	53.50		3,577.50
Stout	119.25		7,878.00
Union	51.00		3,364.00
Webster	98.00		6,468.00
Woodbury	165.00		10,950.00
Wright			
Total	1,696.75	\$ 66.00	\$ 111,945.50
<b>Chariton Telephone Co.—Ex. 1864—Real Estate</b>			
435.21			
W. H. Buckingham, Omaha, Nebr.	20.40	560.00	11,424.00
Lucas			
<b>Chester Telephone Co.—Ex. 47—R. 45</b>			
John M. Hughes, Chester, Iowa	50.00	14.30	715.00
Howard			
<b>Churdan Mutual Telephone Co.—Ex. 177—R. 99</b>			
A. P. Fuhrmeister, Churdan, Iowa	38.00	55.00	2,090.00
Greene			
<b>Citizens Mutual Telephone Co.—Ex. 425—R. 295</b>			
—T. 1—Real Estate \$4,950.00			
H. Maurice, Jefferson, Iowa	129.50	61.00	7,893.50
Greene			
<b>Citizens Telephone Co.—Ex. 690—R. 224</b>			
B. A. Agee, Marengo, Iowa	4.00	165.00	660.00
Benton	80.00		12,280.00
Iowa			
Total	84.00	\$ 165.00	\$ 12,940.00
<b>Citizens Telephone Line—Ex. 182—R. 25</b>			
W. E. Houk, Batavia, Iowa	19.50	32.60	635.70
Jefferson	3.50		114.25
Wapello			
Total	23.00	\$ 32.60	\$ 750.00

## TELEGRAPH AND TELEPHONE PROPERTY

TABLE NO. 4-Continued

Names of Companies and Counties	Mileage	Taxable Value Per Mile	Total Taxable Value
<b>Clare Mutual Telephone Co.—Ex. 43—R. 181—T. 2</b>			
Nellie Cronin, Clare, Iowa	1.00	18.00	18.00
Pocahontas	69.00		1,242.00
Webster			
Total	70.00	\$ 18.00	\$ 1,260.00
<b>Clarence Telephone Co.—Ex. 228—R. 295—Real Estate \$1,800.00</b>			
H. J. Klatt, Clarence, Iowa	82.50	41.00	3,382.50
Cedar	10.00		410.00
Jones			
Total	92.50	\$ 41.00	\$ 3,792.50
<b>Clayton County Farmers Mutual Telephone Co.—Ex. 60—R. 363</b>			
J. J. Finnegan, Elkader, Iowa	120.00	17.00	2,040.00
Clayton			
<b>Clear Creek Mutual Telephone Co.—Ex. 11—R. 52</b>			
C. E. Allen, Tiffin, Iowa	17.00	19.00	323.00
Johnson			
<b>Clear Lake Independent Telephone Co.—Ex. 688—R. 12</b>			
George R. Pawkes, Mason City, Iowa	22.50	341.00	7,672.50
Cerro Gordo			
<b>Clemens Mutual Telephone Co.—R. 182—T. 1—Real Estate \$1,800.00</b>			
F. W. Gaunt, Clemens, Iowa	44.50	21.35	950.08
Marshall			
<b>Coln &amp; Northboro Telephone Co.—Ex. 104—R. 145—Real Estate \$500.00</b>			
R. B. Murphy, Northboro, Iowa	9.50	34.00	323.00
Freemont	34.00		1,156.00
Page			
Total	43.50	\$ 34.00	\$ 1,479.00
<b>Collins Telephone Co.—Ex. 183—R. 192</b>			
D. C. Phillips, Grinnell, Iowa	11.00	25.00	275.00
Jasper	1.50		52.50
Marshall	59.50		2,082.50
Story			
Total	72.00	\$ 25.00	\$ 3,520.00
<b>Columbia Mutual Telephone Co.—R. 205—Real Estate \$400.00</b>			
Sidney Temple, Columbia, Iowa	33.00	15.70	518.10
Lucas	68.27		1,073.41
Marion	1.00		15.70
Monroe			
Total	102.27	\$ 15.70	\$ 1,607.21
<b>Consolidated Scranton Telephone Co.—Ex. 140—R. 363</b>			
S. A. Augustus, Scranton, Iowa	140.00	22.00	3,080.00
Greene			
<b>Coon Creek Telephone Co.—Ex. 59—R. 66</b>			
C. H. Crandall, Blairtown, Iowa	18.00	21.00	378.00
Benton	5.00		105.00
Iowa			
Total	23.00	\$ 21.00	\$ 483.00



TABLE NO. 4-Continued

Names of Companies and Counties	Mileage	Taxable Value Per Mile	Total Taxable Value
<b>Corning Telephone Co.-Ex. 65-R. 200</b>			
John Anderson, Corning, Iowa	165.00	20.00	3,300.00
Adams	18.00	5.50	99.00
Montgomery	5.50	5.50	30.25
Taylor	6.00	5.50	33.00
Union	107.00	5.50	588.50
<b>Total</b>	<b>301.50</b>	<b>\$ 26.00</b>	<b>\$ 7,839.75</b>
<b>Corwith Telephone Exchange-Ex. 123-R. 15</b>			
-T. 1			
Psy Seace, Corwith, Iowa	27.00	32.50	877.50
Hancock	15.50	32.50	503.75
Kossuth	63.50	32.50	2,063.75
<b>Total</b>	<b>106.00</b>	<b>\$ 32.50</b>	<b>\$ 3,445.00</b>
<b>Crawford County Farmers Mutual Telephone Co.-Ex. 70-R. 178-Real Estate \$209.00</b>			
Ed Ebert, Dennison, Iowa	67.00	16.70	1,118.90
Crawford			
<b>Crawford County Telephone Co.-Ex. 122-R. 1100-Real Estate \$9,253.00</b>			
George E. Trager, Denison, Iowa	589.50	141.00	83,119.50
Crawford	3.50	141.00	493.50
Shelby	584.00	141.00	82,344.00
<b>Total</b>	<b>1,177.00</b>	<b>\$ 141.00</b>	<b>\$ 165,957.00</b>
<b>Crawfordville Telephone Co.-R. 270-Real Estate \$1,925.00</b>			
R. H. Noonan, Crawfordville, Iowa	14.00	22.50	315.00
Louis	55.00	22.50	1,237.50
Washington	69.00	22.50	1,552.50
<b>Total</b>	<b>138.00</b>	<b>\$ 22.50</b>	<b>\$ 3,105.00</b>
<b>Creston Mutual Telephone Co.-Ex. 222-R. 416-T. 12-Real Estate \$61,265.15</b>			
O. E. Atkinson, Creston, Iowa	51.50	238.00	12,357.00
Adair	9.50	238.00	2,261.00
Madison	155.00	238.00	36,890.00
Union	216.00	238.00	51,408.00
<b>Total</b>	<b>432.00</b>	<b>\$ 238.00</b>	<b>\$ 102,916.00</b>
<b>Cummings Mutual Telephone Co.-R. 65-T. 1</b>			
-Real Estate \$1,200.00			
James J. Mulvihill, Cumming, Iowa	20.50	29.00	594.50
Madison	10.50	29.00	304.50
Warren	20.50	29.00	594.50
<b>Total</b>	<b>51.50</b>	<b>\$ 29.00</b>	<b>\$ 1,493.50</b>
<b>Danville Mutual Telephone Co.-Ex. 105-R. 405</b>			
-Real Estate \$1,125.00			
A. H. Schroeder, Danville, Iowa	78.00	28.50	2,223.00
Des Moines	12.50	28.50	356.25
Henry	5.00	28.50	142.50
Lee	21.00	28.50	598.50
<b>Total</b>	<b>116.50</b>	<b>\$ 28.50</b>	<b>\$ 3,320.25</b>

TABLE NO. 4-Continued

Names of Companies and Counties	Mileage	Taxable Value Per Mile	Total Taxable Value
<b>Davenport &amp; Tipton Independent Telephone Co.-Ex. 117-R. 905-T. 7-Real Estate \$1,794.00</b>			
P. M. Chapman, Bennett, Iowa	191.50	80.00	15,320.00
Cedar	2.00	80.00	160.00
Clinton	22.75	80.00	1,820.00
Johnson	5.75	80.00	460.00
Jones	21.75	80.00	1,740.00
Linn	45.00	80.00	3,600.00
Scott	205.50	80.00	16,440.00
<b>Total</b>	<b>515.25</b>	<b>\$ 80.00</b>	<b>\$ 41,540.00</b>
<b>Dayton Mutual Telephone Co.-Ex. 225-R. 201</b>			
-T. 3			
O. S. Larson, Dayton, Iowa	2.50	32.00	80.00
Boone	108.50	32.00	3,472.00
Webster	116.00	32.00	3,712.00
<b>Total</b>	<b>227.00</b>	<b>\$ 32.00</b>	<b>\$ 7,264.00</b>
<b>Defiance Telephone Co.-Ex. 82-R. 130-Real Estate \$1,300.00</b>			
Henry V. Harker, Defiance, Iowa	9.25	26.00	240.50
Crawford	41.50	26.00	1,079.00
Shelby	59.75	26.00	1,553.50
<b>Total</b>	<b>110.50</b>	<b>\$ 26.00</b>	<b>\$ 2,873.00</b>
<b>Denmark Independent Telephone and Light Line Co.-Ex. 25-R. 225</b>			
P. W. Liddle, Denmark, Iowa	1.00	16.00	16.00
Des Moines	99.00	16.00	1,584.00
Lee	100.00	16.00	1,600.00
<b>Total</b>	<b>200.00</b>	<b>\$ 16.00</b>	<b>\$ 3,200.00</b>
<b>Dewitt Telephone Co.-Ex. 732-R. 903-Real Estate \$6,900.00</b>			
Henry Siefert, De Witt, Iowa	255.00	55.00	14,025.00
Clinton	19.00	55.00	1,045.00
Jackson	265.00	55.00	14,675.00
<b>Total</b>	<b>539.00</b>	<b>\$ 55.00</b>	<b>\$ 30,745.00</b>
<b>Dixon Mutual Telephone Co.-R. 217</b>			
John Christianson, Dixon, Iowa	4.25	20.00	85.00
Clinton	48.25	20.00	965.00
Scott	52.50	20.00	1,050.00
<b>Total</b>	<b>105.00</b>	<b>\$ 20.00</b>	<b>\$ 2,100.00</b>
<b>Dolliver Telephone Exchange-Ex. 30-R. 100</b>			
F. J. Davis, Dolliver, Iowa	35.50	17.25	613.25
Emmet			
<b>Drakesville Mutual Telephone Line-R. 142-Real Estate \$500.00</b>			
W. C. Milam, Drakesville, Iowa	65.00	14.00	910.00
Davis			
<b>Duncasche Telephone Co.-Ex. 71-R. 228-Real Estate \$1,500.00</b>			
Wm. Mattinger, Ft. Dodge, Iowa	7.00	22.75	159.25
Hamilton	77.00	22.75	1,751.75
Webster	81.00	22.75	1,841.25
<b>Total</b>	<b>165.00</b>	<b>\$ 22.75</b>	<b>\$ 3,752.25</b>



TABLE NO. 4-Continued

Names of Companies and Counties	Mileage	Taxable Value Per Mile	Total Taxable Value
<b>Dunkerton Telephone Co.—R. 295—T. 1—Real Estate \$295.00</b>			
J. B. Onen, Waterloo, Iowa	67.75	17.00	1,151.75
Black Hawk	.50		.50
Bremer			
Total	68.25	\$ 17.00	\$ 1,152.25
<b>Earling Mutual Telephone Co.—Ex. 66—R. 146—T. 1</b>			
W. B. Ryan, Earling, Iowa			
Crawford	1.50	21.00	31.50
Shelby	58.00		1,218.00
Total	59.50	\$ 21.00	\$ 1,249.50
<b>Early Farmers Telephone Co.—Ex. 151—R. 295—Real Estate \$295.00</b>			
George Mummey, Early, Iowa			
Sac	73.00	36.00	2,638.00
Total	73.00		
<b>Eastern Iowa Telephone &amp; Telegraph Co.—Ex. 1422—R. 1550—T. 10—Real Estate \$4,812.00</b>			
E. L. Farwell, Manchester, Iowa			
Buchanan	36.50	125.00	4,527.50
Delaware	460.50		62,167.50
Total	497.00	\$ 125.00	\$ 67,695.00
<b>Eddyville Telephone Co.—Ex. 250—R. 227—T. 1</b>			
L. A. Pritch, Albion, Iowa			
Mahaska	17.00	50.00	850.00
Monroe	22.00		1,194.00
Wapello	36.00		1,890.00
Total	75.00	\$ 50.00	\$ 3,750.00
<b>Eldon Independent Telephone Co.—Ex. 335—R. 50—Real Estate \$400.00</b>			
J. W. Calhoun, Eldon, Iowa			
Davis	4.00	149.00	596.00
Jefferson	1.00		149.00
Van Buren	2.00		298.00
Wapello	16.50		2,455.50
Total	23.50	\$ 149.00	\$ 3,501.50
<b>Eldora Mutual Telephone Co.—Ex. 826—Real Estate \$4,000.00</b>			
W. J. Hayes, Eldora, Iowa			
Hardin	16.00	710.00	11,360.00
Total	16.00		
<b>Eldridge Mutual Telephone Co.—Ex. 65—R. 280—Real Estate \$3,400.00</b>			
Fred Baustian, Davenport, Iowa			
Scott	73.00	30.00	2,190.00
Total	73.00		
<b>Edhart Mutual Telephone Co.—Ex. 65—R. 115—T. 1—Real Estate \$700.00</b>			
John V. Keller, Edhart, Iowa			
Polk	54.00	18.00	972.00
Total	54.00		
<b>Elliott Mutual Telephone Co.—Ex. 158—R. 282—Real Estate \$1,500.00</b>			
Will Fortune, Elliott, Iowa			
Cass	6.00	27.00	162.00
Montgomery	80.00		2,160.00
Pottawattamie	29.00		783.00
Total	115.00	\$ 27.00	\$ 3,105.00

Names of Companies and Counties	Mileage	Taxable Value Per Mile	Total Taxable Value
<b>Ellston Telephone Exchange—Ex. 35—R. 6—Mrs. J. L. Trisler, Ellston, Iowa</b>			
Ringgold	3.25	36.30	314.93
Total	3.25		
<b>Ellsworth Mutual Telephone Co.—Ex. 120—R. 22—Real Estate \$3,200.00</b>			
Ida K. Tjeland, Ellsworth, Iowa			
Hamilton	79.00	22.00	2,528.00
Hardin	1.00		22.00
Total	80.00	\$ 22.00	\$ 2,560.00
<b>Essex Mutual Telephone Co.—Ex. 120—F. O. Peterson, Essex, Iowa</b>			
Page	9.00	117.50	587.50
Total	9.00		
<b>Esley Private Telephone Co.—R. 32—C. S. Esley, Woodburn, Iowa</b>			
Clarke	4.50	10.30	56.35
Decatur	3.25		33.48
Lucas	18.75		193.13
Total	26.50	\$ 10.30	\$ 272.96
<b>Fairfax Mutual Telephone Co.—R. 412—H. P. Losey, Fairfax, Iowa</b>			
Johnson	18.00	18.00	324.00
Linn	83.00		1,494.00
Total	101.00	\$ 18.00	\$ 1,818.00
<b>Fairfield Telephone Co.—Ex. 1823—R. 568—Real Estate \$12,000.00</b>			
H. H. Sheriff, Oskaloosa, Iowa			
Jefferson	283.50	120.00	28,020.00
Van Buren	1.50		180.00
Washington	1.50		180.00
Total	286.50	\$ 120.00	\$ 28,380.00
<b>Farmersburg Wagner &amp; St. Olaf Telephone Co.—Ex. 27—R. 29</b>			
M. J. Klinkenberg, St. Olaf, Iowa			
Clayton	8.25	34.00	280.50
Total	8.25		
<b>Farmers &amp; Business Mens Mutual Telephone Co.—R. 380—Real Estate \$7,000.00</b>			
Carl Lohmann, Wheatland, Iowa			
Clinton	142.50	25.00	3,562.50
Scott	6.00		125.00
Total	147.50	\$ 25.00	\$ 3,687.50
<b>Farmers &amp; Business Mens Mutual Telephone Co.—Ex. 40—R. 472—Real Estate \$1,500.00</b>			
O. S. Bower, Smithland, Iowa			
Monona	25.75	17.50	450.63
Woodbury	165.75		2,900.63
Total	191.50	\$ 17.50	\$ 3,351.25
<b>Farmers &amp; Merchants Mutual Telephone Co.—Ex. 72—R. 108—Real Estate \$500.00</b>			
Rowe Demsey, Redding, Iowa			
Ringgold	57.00	16.00	912.00
Total	57.00		

TABLE NO. 4-Continued

Names of Companies and Counties	Mileage	Taxable Value Per Mile	Total Taxable Value
<b>Farmers &amp; Merchants Mutual Telephone Co.</b> -Ex. 59-R. 125-Real Estate \$350.00			
Joseph H. Lentschen, Panama, Iowa	5.90	17.00	100.30
Harrison	58.00		94.50
Shelby			
Total	64.00	\$ 17.00	\$ 1,094.80
<b>Farmers &amp; Merchants Mutual Telephone Co.</b> -Ex. 65-R. 106-Real Estate \$350.00			
W. E. Hill, Eldon, Iowa	15.00	20.00	300.00
Davis	2.00		40.00
Jefferson	5.00		100.00
Van Buren	40.00		800.00
Wapello			
Total	67.00	\$ 20.00	\$ 1,240.00
<b>Farmers &amp; Merchants Mutual Telephone Co.</b> -Ex. 118-Real Estate \$450.00			
Theo. Hawkinson, Walker, Iowa	2.00	377.50	755.00
Linn			
<b>Farmers &amp; Merchants Telephone Co.-Ex. 95-R. 147</b>			
James Robertson, Washta, Iowa	40.00	26.00	1,040.00
Cherokee	12.00		312.00
Ida			
Total	52.00	\$ 26.00	\$ 1,352.00
<b>Farmers &amp; Merchants Telephone Co.-Ex. 75-R. 125-Real Estate \$5,632.00</b>			
George D. Phillips, Linn Grove, Iowa	105.00	24.00	2,520.00
Boema Vista	15.00		360.00
Clay			
Total	120.00	\$ 24.00	\$ 2,880.00
<b>Farmers Mutual Telephone Co.-Ex. 76-R. 234</b> -Real Estate \$160.00			
Dorothy Renaud, Bondurant, Iowa	79.00	22.50	1,777.50
Polk			
<b>Farmers Mutual Telephone Co.-Ex. 665-R. 710-Real Estate \$15,250.00</b>			
H. O. Brahm, Rudd, Iowa	37.50	47.00	1,762.50
Curro Gordo	247.50		11,718.75
Floyd	10.00		470.00
Mitchell			
Total	295.00	\$ 47.00	\$ 12,651.25
<b>Farmers Mutual Telephone Co.-R. 22</b>			
H. O. White, Rome, Iowa	6.00	12.75	76.50
Henry			
<b>Farmers Mutual Telephone Co.-R. 434-T. 215</b> -Real Estate \$4,674.00			
A. M. Young, Jessup, Iowa	37.84	23.00	2,300.00
Black Hawk	36.00		2,218.00
Buchanan			
Total	173.84	\$ 23.00	\$ 2,718.00
<b>Farmers Mutual Telephone Co.-Ex. 60-R. 120</b> Earl Rosenberger, Ladora, Iowa	52.75	23.00	1,213.25

TABLE NO. 4-Continued

Names of Companies and Counties	Mileage	Taxable Value Per Mile	Total Taxable Value
<b>Farmers Mutual Telephone Co.-R. 117-Real Estate \$2,000.00</b>			
E. C. Downing, Sioux Rapids, Iowa	75	20.00	1,500.00
Boema Vista	43.00		860.00
Clay			
Total	43.75	\$ 20.00	\$ 1,375.00
<b>Farmers Mutual Telephone Co.-Ex. 140-R. 150-Real Estate \$1,250.00</b>			
J. C. Quinn, Shellburg, Iowa	97.00	25.00	2,425.00
Benton	8.00		200.00
Linn			
Total	105.00	\$ 25.00	\$ 2,625.00
<b>Farmers Mutual Telephone Co.-Ex. 364-R. 238</b>			
Appanoose, Moulton, Iowa	65.00	28.00	1,820.00
Davis	20.00		560.00
Total	85.00	\$ 28.00	\$ 2,380.00
<b>Farmers Mutual Telephone Co.-Ex. 25-R. 143</b> -Real Estate \$1,500.00			
John N. Jacobson, Cylinder, Iowa	65.00	16.00	1,040.00
Palo Alto			
<b>Farmers Mutual Telephone Co.-Ex. 42-R. 85</b>			
Ray Carter, Oto, Iowa	45.00	18.00	810.00
Woodbury			
<b>Farmers Mutual Telephone Co.-Ex. 157-R. 339</b>			
E. N. Johnson, Stanton, Iowa	156.00	20.00	3,120.00
Montgomery	11.00		220.00
Page			
Total	167.00	\$ 20.00	\$ 3,340.00
<b>Farmers Mutual Telephone Co.-R. 250</b>			
Joe A. Huber, Ft. Atkinson, Iowa	7.00	13.70	95.90
Payette	71.00		972.70
Winnebago			
Total	78.00	\$ 13.70	\$ 1,068.60
<b>Farmers Mutual Telephone Co. of Adair-Ex. 613-R. 552-Real Estate \$4,000.11</b>			
F. E. Sears, Pontanelle, Iowa	151.00	68.00	10,268.00
Adair	1.50		102.00
Adams	7.50		510.00
Cass	1.00		85.00
Guthrie			
Total	161.00	\$ 68.00	\$ 10,945.00
<b>Farmers Mutual Telephone Co. of Clarinda-Ex. 116 plus 110 Ext.-R. 21-Real Estate \$20,000</b>			
H. S. Miller, Clarinda, Iowa	20.50	615.00	12,507.50
Page			
<b>Farmers Mutual Telephone Co. of Clinton-Ex. G-R. 244</b>			
Harry Mcints, Grand Mound, Iowa	69.50	19.00	1,320.50
Clinton			

TABLE NO. 4-Continued

Names of Companies and Counties	Mileage	Taxable Value Per Mile	Total Taxable Value
<b>Farmers Mutual Telephone Exchange of College Springs—Ex. 161—R. 3—Real Estate \$2,677.15</b>			
W. C. McLean, Braddyville, Iowa	15.00	125.00	1,875.00
<b>Farmers Mutual Telephone Co. of Emmons, Minn.—R. 90</b>			
Fred Lindaman, Conger, Minnesota	16.00	12.00	192.00
Winebago	22.00		264.00
<b>Total</b>	<b>38.00</b>	<b>\$ 12.00</b>	<b>\$ 456.00</b>
<b>Farmers Mutual Telephone of Low Moor—R. 125</b>			
Otto Muhs, Low Moor, Iowa	44.00	16.60	730.40
Clinton	1.00		16.60
Scott			
<b>Total</b>	<b>45.00</b>	<b>\$ 16.60</b>	<b>\$ 747.00</b>
<b>Farmers Mutual Telephone Co. of Shelby County—Ex. 382—R. 435—T. 4—Real Estate \$1,600.00</b>			
E. H. Ames, Harlan, Iowa	6.00	32.00	192.00
Audubon	180.00		5,760.00
Shelby			
<b>Total</b>	<b>186.00</b>	<b>\$ 32.00</b>	<b>\$ 5,952.00</b>
<b>Farmers Mutual Telephone Co. of Yarmouth—R. 188—Real Estate \$1,235.00</b>			
O. E. Carter, Yarmouth, Iowa	49.00	18.50	905.50
Des Moines	4.00		74.00
Henry			
<b>Total</b>	<b>53.00</b>	<b>\$ 18.50</b>	<b>\$ 979.50</b>
<b>Farmers Rural Telephone Co. of Kamrar—Ex. 25—R. 128—Real Estate \$200.00</b>			
Dick Hemmen, Kamrar, Iowa	50.00	17.00	850.00
Hamilton			
<b>Farmers Telephone Co.—Ex. 25—R. 186—Real Estate \$1,000.00</b>			
D. F. Holly, Cherokee, Iowa	62.00	15.00	930.00
<b>Farmers Telephone Co.—Ex. 65—R. 185—Real Estate \$1,500.00</b>			
J. E. Manning, Batavia, Iowa	39.00	28.50	1,111.50
Jefferson	12.00		402.00
Wapello			
<b>Total</b>	<b>51.00</b>	<b>\$ 28.50</b>	<b>\$ 1,513.50</b>
<b>Farmers Telephone Co.—R. 333</b>			
Andrew Frederickson, Essex, Iowa	124.00	12.35	1,531.40
Page			
<b>Farmers Telephone Co. of Quimby—Ex. 94—R. 218—Real Estate \$1,300.00</b>			
E. E. Courtwright, Quimby, Iowa	90.00	21.00	1,890.00
Cherokee	4.00		84.00
Ida			
<b>Total</b>	<b>94.00</b>	<b>\$ 21.00</b>	<b>\$ 1,974.00</b>

TABLE NO. 4-Continued

Names of Companies and Counties	Mileage	Taxable Value Per Mile	Total Taxable Value
<b>Farmers Telephone Co. of Riceville—Ex. 286—R. 358</b>			
Peter Helcher, Riceville, Iowa	92.00	28.00	2,576.00
Howard	50.75		1,421.00
Mitchell			
<b>Total</b>	<b>142.75</b>	<b>\$ 28.00</b>	<b>\$ 3,997.00</b>
<b>Farmers Telephone Co. of Rockwell—Ex. 140—R. 39—Real Estate \$900.00</b>			
Emil Thellen, Rockwell, Iowa	6.50	21.00	136.50
Butler	187.90		3,945.90
Carro Gordo	8.50		170.00
Floyd	7.00		140.00
Franklin			
<b>Total</b>	<b>176.50</b>	<b>\$ 21.00</b>	<b>\$ 3,706.50</b>
<b>Farmers &amp; Traders Telephone Co.—Ex. 125—R. 315</b>			
H. A. Davis, Fremont, Iowa	1.00	52.00	52.00
Neokunk	38.00		1,976.00
Mahaska			
<b>Total</b>	<b>39.00</b>	<b>\$ 52.00</b>	<b>\$ 2,028.00</b>
<b>Farm Mutual Telephone Co.—Ex. 221—R. 602—Real Estate \$5,588.48</b>			
Joe L. Slaughter, Grimes, Iowa	122.50	28.00	3,430.00
Dallas	90.50		2,574.00
Polk			
<b>Total</b>	<b>213.00</b>	<b>\$ 28.00</b>	<b>\$ 5,964.00</b>
<b>Farmhamville Mutual Telephone Co.—Ex. 90—R. 173—Real Estate \$1,200.00</b>			
A. A. Nahusen, Farmhamville, Iowa	48.63	28.00	1,361.64
Calhoun	19.75		552.00
Greene	4.00		112.00
Webster			
<b>Total</b>	<b>72.38</b>	<b>\$ 28.00</b>	<b>\$ 2,025.64</b>
<b>Farragut Public Service Co.—Ex. 125—R. 175—Real Estate \$750.00</b>			
J. J. Whisler, Farragut, Iowa	52.00	26.35	1,369.20
Fremont			
<b>Farrar Independent Telephone Co.—R. 63</b>			
Mrs. Nora Olinger, Farrar, Iowa	1.75	12.60	22.05
Jasper	23.50		296.10
Polk	.75		9.45
Story			
<b>Total</b>	<b>26.00</b>	<b>\$ 12.60</b>	<b>\$ 327.60</b>
<b>Fayette County Mutual Telephone Co.—Ex. 231—R. 409—Real Estate \$1,200.00</b>			
J. B. Briggs, Fayette, Iowa	176.38	33.00	5,787.54
<b>Fenton Telephone Co.—Ex. 96—R. 185—Real Estate \$3,375.00</b>			
P. H. Bohn, Fenton, Iowa	2.00	26.50	53.00
Emmet	36.00		954.00
Kossuth	40.50		1,072.50
Palo Alto			
<b>Total</b>	<b>78.50</b>	<b>\$ 26.50</b>	<b>\$ 2,080.25</b>



TABLE NO. 4-Continued

Names of Companies and Counties	Mileage	Taxable Value Per Mile	Total Taxable Value
<b>Fertile Incorporated Telephone Co.—R. 144—</b> —Real Estate \$198.00			
N. E. Field, Joliet, Iowa	32.50	18.00	585.00
Hamock	.50		4.50
Winnebago	7.5		71.25
Worth	31.25		562.50
Total	65.00	\$ 18.00	\$ 1,163.25
<b>Finchford Mutual Telephone Co.—Ex. 1—R. 148</b> —Real Estate \$1,238.00			
Mrs. Ralph Newell, Janesville, Iowa	27.00	18.00	486.00
Black Hawk	6.00		108.00
Bremer	16.25		292.50
Butler			
Total	49.25	\$ 18.00	\$ 886.50
<b>Ft. Dodge Telephone Co.—Ex. 6059—R. 417—</b> T. 6—Real Estate \$59,772.00			
Geo. H. Wheeler, Ft. Dodge, Iowa	4.50	600.00	2,700.00
Calhoun	155.25		9,315.00
Webster			
Total	159.75	\$ 600.00	\$ 93,015.00
<b>Fowler Telephone Co.—Ex. 871 plus 35 Ext.—</b> R. 419—Real Estate \$2,000.00			
W. H. Fowler, Pella, Iowa	9.00	284.00	2,556.00
Mahaska	35.00		9,940.00
Marion			
Total	44.00	\$ 284.00	\$12,496.00
<b>Galva Telephone Exchange Co.—Ex. 150—R. 283</b> —Real Estate \$2,572.00			
M. M. Eli, Galva, Iowa	12.00	28.00	336.00
Buena Vista	33.50		949.00
Cherokee	53.50		1,505.00
Ida	16.00		448.00
Sac			
Total	115.00	\$ 28.00	\$ 3,238.00
<b>Garber Farmers Telephone Co.—Ex. 8—R. 68</b> Elmer C. Morley, Garber, Iowa	29.75	12.00	357.00
<b>Garden City Telephone Co.—R. 27</b> Oscar Sampson, Hadschiffe, Iowa	24.00	15.00	360.00
<b>Garnaville Telephone Co.—Ex. 27—R. 27</b> J. H. H. Sienk, Garnaville, Iowa	16.00	22.00	352.00
<b>Gema &amp; Seymour Farmers Telephone Co.—</b> Ex. 238—R. 238—T. 2			
S. M. Kirkland, Seymour, Iowa	49.50	21.50	1,064.25
Appanoose	75.50		2,382.50
Wayne			
Total	125.00	\$ 21.50	\$ 3,446.75

TABLE NO. 4-Continued

Names of Companies and Counties	Mileage	Taxable Value Per Mile	Total Taxable Value
<b>German American Telephone Co.—Ex. 53—R. 36—</b> —Real Estate \$1,500.00			
John G. Sanders, Houghton, Iowa	20.75	21.00	435.75
Henry	94.75		1,989.75
Lee	4.25		89.25
Van Buren			
Total	119.75	\$ 21.00	\$ 2,514.75
<b>Gilman Laurel Rural Telephone Co.—R. 44</b> Will F. Hafkey, Gilman, Iowa	18.00	12.00	216.00
<b>Goldfield Telephone Co.—Ex. 293—R. 274—Real</b> Estate \$1,600.00			
Charles Troyer, Goldfield, Iowa	20.75	40.00	830.00
Humboldt	70.25		2,810.00
Wright			
Total	91.00	\$ 40.00	\$ 3,640.00
<b>Gowrie Mutual Telephone Co.—Ex. 272—R. 290</b> C. S. Strand, Gowrie, Iowa	3.00	45.80	137.40
Calhoun	82.00		3,801.40
Webster			
Total	85.00	\$ 45.80	\$ 3,938.80
<b>Graettinger Telephone Co.—Ex. 131—R. 281—T. 3—</b> —Real Estate \$2,300.00			
P. J. McCarty, Graettinger, Iowa	37.00	23.50	869.50
Emmet	89.00		2,091.50
Palo Alto			
Total	126.00	\$ 23.50	\$ 3,961.00
<b>Grafton Rural Telephone Co.—R. 224</b> H. C. Miller, Grafton, Iowa	12.00	15.00	180.00
Mitchell	64.00		960.00
Worth			
Total	76.00	\$ 15.00	\$ 1,140.00
<b>Grand River Mutual Telephone Co.—R. 12</b> Elba Sheurnaker, Grand River, Iowa	6.75	10.00	67.50
<b>Grandview Telephone Co.—Ex. 35—R. 152—Real</b> Estate \$500.00			
H. Gast, Grand View, Iowa	55.00	10.40	572.00
Louisa			
<b>Grant Township Mutual Telephone Co.—Ex. 87</b> —R. 10—Real Estate \$500.00			
Axel Westeen, Boxholm, Iowa	55.00	24.50	1,347.50
Boone			
<b>Granville Telephone Assn.—Ex. 75—R. 130—Real</b> Estate \$100.00			
F. J. Diedrick, Granville, Iowa	.50	15.40	7.70
Cherokee	31.50		485.10
O'Brien	2.50		33.10
Plymouth	50.75		781.55
Sioux			
Total	84.25	\$ 15.40	\$ 1,297.45
<b>Gravity Mutual Telephone Exchange—Ex. 125</b> —Real Estate \$900.00			
Nelson Savage, Gravity, Iowa			472.00
Taylor			

## TAXABLE VALUATION OF

TABLE NO. 4-Continued

Names of Companies and Counties	Mileage	Taxable Value Per Mile	Total Taxable Value
<b>Grundy County Mutual Telephone Co.—Ex. 492</b> —R. 12—Real Estate \$7,500.00			
Fred J. Frost, Grundy Center, Iowa	19.25	\$64.00	7,607.50
<b>Gunder &amp; Clermont Telephone Co.—Ex. 46—R. 100</b>			
G. L. Ostle, Clermont, Iowa	19.50	19.50	2,602.50
Clayton	20.50		399.75
Payette			
Total	40.00	\$ 19.50	\$ 790.25
<b>Guthrie Center Mutual Telephone Co.—R. 3—Real Estate \$149.00</b>			
J. H. Moore, Guthrie Center, Iowa	8.70	\$83.00	5,312.70
<b>Guttenberg-Garnaville-Garber Farmers Tel. Co.—R. 184</b>			
Wm. Rodenberg, Guttenberg, Iowa	32.50	16.00	521.50
<b>Halbur Telephone Co.—Ex. 21—R. 72</b>			
John Schenkelberg, Halbur, Iowa	23.00	20.25	465.75
<b>Hamburg &amp; Madison Mutual Telephone Co.—R. 20</b>			
George H. Green, Hamburg, Iowa	14.00	13.00	182.00
<b>Hancock Telephone Co.—R. 235—Real Estate \$500.00</b>			
E. N. Case, Hancock, Iowa	65.00	17.75	1,153.75
<b>Hanlontown Co-operative Telephone Co.—Ex. 36—R. 54—Real Estate \$500.00</b>			
C. H. Thompson, Hanlontown, Iowa	29.50	21.00	619.50
<b>Harcourt Mutual Telephone Co.—R. 150</b>			
Roy C. Lind, Harcourt, Iowa	27.00	21.00	567.00
<b>Harlan &amp; Avoca Telephone &amp; Telegraph Co.—Ex. 123—R. 525—Real Estate \$5,531.50</b>			
M. Frete, Harlan, Iowa	71.75	\$2.50	5,312.75
Pottawattamie	161.00		12,531.50
Shelby			
Total	232.75	\$ 2.50	\$ 13,201.50
<b>Haskins Mutual Telephone Co.—Ex. 17—R. 117</b>			
L. V. Hazen, Alinsworth, Iowa	53.00	13.00	689.00
<b>Havelock Telephone Co.—Ex. 88—R. 176</b>			
Fred W. Maltzahn, Havelock, Iowa	76.50	20.00	1,530.00
<b>Hawkeye Co-operative Telephone Co.—Ex. 150—R. 244</b>			
Walter Belachner, Hawkeye, Iowa	77.25	24.00	2,625.00

## TELEGRAPH AND TELEPHONE PROPERTY

TABLE NO. 4-Continued

Names of Companies and Counties	Mileage	Taxable Value Per Mile	Total Taxable Value
<b>Hazleton Farmers Telephone Co.—Ex. 100—R. 215—Real Estate \$1,567.00</b>			
E. F. Latham, Hazleton, Iowa	56.00	33.00	1,848.00
<b>Hedrick Telephone Co.—Ex. 236—R. 250—T. 2</b>			
Viola Breen, Hedrick, Iowa	8.00	41.00	408.00
Jefferson	54.00		2,754.00
Kokuk	3.00		153.00
Mahaska	6.00		305.00
Wapello			
Total	71.00	\$ 41.00	\$ 3,621.00
<b>Henderson Telephone Co.—Ex. 75—R. 185</b>			
Arthur Phelps, Henderson, Iowa	27.00	22.00	594.00
Montgomery	12.50		495.00
Total	49.50	\$ 22.00	\$ 1,089.00
<b>Henry County Telephone Co.—Ex. 371—R. 456—Real Estate \$1,775.42</b>			
P. W. Walter, New London, Iowa	30.75	45.00	1,382.75
Henry	141.00		6,345.00
Total	171.75	\$ 45.00	\$ 7,727.75
<b>Highland Mutual Telephone Assn.—R. 127—Real Estate \$1,800.00</b>			
O. J. Bull, Ottumwa, Iowa	50.00	15.00	750.00
<b>Holstein Telephone Co.—Ex. 446—R. 579—Real Estate \$200.00</b>			
R. P. Wheatley, Holstein, Iowa	23.00	35.00	805.00
Cherokee	161.00		5,635.00
Ida	47.50		1,662.50
Woodbury			
Total	231.50	\$ 35.00	\$ 8,102.50
<b>Hospers Telephone Exchange—Ex. 135—R. 5</b>			
Jerry Raak, Jr., Hospers, Iowa	4.50	225.00	1,012.50
<b>Hudson Mutual Telephone Co.—Ex. 75—R. 225—Real Estate \$800.00</b>			
W. D. Strayer, Hudson, Iowa	54.00	27.50	1,485.00
Black Hawk	2.00		55.00
Grundy			
Total	56.00	\$ 27.50	\$ 1,540.00
<b>Humeston Telephone Exchange Co.—Ex. 245—R. 13</b>			
H. W. Marks, Humeston, Iowa	2.00	195.00	390.00
Lucas	11.00		7,145.00
Wayne			
Total	13.00	\$ 195.00	\$ 7,535.00

TABLE NO. 4—Continued

Names of Companies and Counties	Mileage	Taxable Value Per Mile	Total Taxable Value
<b>Hurmece Telephone Co.—Ex. 1167—R. 1315—</b> <b>Real Estate \$1,525.97</b>			
Chas. R. Hurmece, Sumner, Iowa			
Bremser .....	192.00	50.00	5,150.00
Chickasaw .....	278.00		12,900.00
Fayette .....	94.00		4,401.00
Total .....	477.00	\$ 50.00	\$ 22,850.00
<b>Huxley Mutual Telephone Co.—Ex. 53—R. 148</b>			
J. P. Kalsen, Huxley, Iowa			
Folk .....	12.00	21.50	258.00
Story .....	45.00		967.50
Total .....	57.00	\$ 21.50	\$ 1,225.50
<b>Ida County Telephone Co.—Ex. 545—R. 420—</b> <b>Real Estate \$2,500.00</b>			
Ed G. Bowman, Ida Grove, Iowa			
Ida .....	170.50	60.00	10,230.00
<b>Imogene Telephone System—Ex. 50—R. 125—</b> <b>Real Estate \$300.00</b>			
C. J. Beckwith, Shenandoah, Iowa			
Fremont .....	35.00	19.60	686.00
Mills .....	8.00		158.40
Page .....	2.00		39.20
Total .....	45.00	\$ 19.60	\$ 882.00
<b>Ingham Township Mutual Telephone Co.—Ex. 154—R. 250</b>			
S. G. Barlow, Dumont, Iowa			
Butler .....	96.00	14.00	1,344.00
Franklin .....	37.00		518.00
Total .....	133.00	\$ 14.00	\$ 1,862.00
<b>Interior Telephone Co.—Ex. 1786—R. 422—Real</b> <b>Estate \$7,500.00</b>			
G. L. Saunders, Grinnell, Iowa			
Poweshiek .....	44.00	562.50	24,750.00
<b>Inter-State Telephone Co.—Ex. 1968—R. 2297—</b> <b>Real Estate \$7,214.52</b>			
J. R. Denkhoff, Dyersville, Iowa			
Clayton .....	157.75	54.00	5,518.50
Delaware .....	108.25		5,845.25
Dubuque .....	268.00		14,472.00
Payette .....	129.85		7,011.90
Jones .....	50.50		2,717.00
Total .....	714.35	\$ 54.00	\$ 28,571.90
<b>Iowa Hilton Township Telephone Co.—Ex. 9—</b> <b>R. 124—Real Estate \$600.00</b>			
H. A. Koester, Conroy, Iowa			
Iowa .....	48.50	21.00	1,018.50
<b>Iowa Union Telephone Co.—Ex. 2884—R. 601—</b> <b>Real Estate \$13,428.35</b>			
R. P. Smith, Mason City, Iowa			
Cerro Gordo .....	4.00	70.00	280.00
Clay .....	2.00		140.00
Hancock .....	96.70		6,769.00
O'Brien .....	41.90		2,933.00
Palo Alto .....	102.00		7,144.00
Total .....	246.60	\$ 70.00	\$ 17,266.00

TABLE NO. 4—Continued

Names of Companies and Counties	Mileage	Taxable Value Per Mile	Total Taxable Value
<b>Jamaica Mutual Telephone Co.—Ex. 32—R. 118—</b> <b>Real Estate \$1,200.00</b>			
J. C. Thompson, Perry, Iowa			
Dallas .....	12.50	16.00	210.00
Greene .....	10.75		172.50
Guthrie .....	39.75		636.00
Total .....	64.00	\$ 16.00	\$ 1,018.50
<b>Jasper County Telephone Co.—Ex. 2330—R. 42—T. 9</b>			
E. O. Korf, Newton, Iowa			
Jasper .....	131.25	225.00	29,531.25
Folk .....	17.75		2,992.75
Poweshiek .....	1.25		281.25
Total .....	150.25	\$ 225.00	\$ 32,805.25
<b>Jefferson Mutual Telephone Co.—Ex. 94—R. 181</b>			
W. E. Franklin, Menlo, Iowa			
Adair .....	44.00	19.20	849.20
Guthrie .....	30.00		579.00
Total .....	74.00	\$ 19.20	\$ 1,428.20
<b>Johnson Grove, Colo. &amp; New Albion Telephone</b> <b>Co.—Ex. 53—R. 80—Real Estate \$1,450.00</b>			
J. K. Dickinson, Colo, Iowa			
Story .....	92.00	14.65	1,347.80
<b>Joice Telephone Co.—Ex. 20—R. 75</b>			
S. R. Torgerson, Joice, Iowa			
Winneshago .....	5.75	10.00	57.50
Worth .....	71.75		717.50
Total .....	77.50	\$ 10.00	\$ 775.00
<b>Jordan-Soldier Valley Mutual Telephone Co.—</b> <b>R. 247—Real Estate \$1,300.00</b>			
Clyde B. Dickinson, Soldier, Iowa			
Monona .....	80.00	17.40	1,392.00
<b>Junction Mutual Telephone Co.—Ex. 281—R. 22—</b> <b>Real Estate \$1,100.00</b>			
O. B. Lafstedt, Grand Junction, Iowa			
Boone .....	15.50	49.50	618.75
Greene .....	81.50		4,932.55
Total .....	94.00	\$ 49.50	\$ 4,623.00
<b>Kelley Telephone Exchange—R. 78</b>			
John P. Gerbracht, Ames, Iowa			
Boone .....	2.00	15.50	21.00
Story .....	20.00		310.00
Total .....	22.00	\$ 15.50	\$ 341.00
<b>Kennett Telephone Co.—Ex. 75—R. 150</b>			
H. E. Gray, Kennett, Iowa			
Worth .....	58.00	20.80	1,206.40
<b>Keystone-Monmouth Telephone Co.—Ex. 40—</b> <b>R. 25</b>			
Mrs. E. R. Bristol, Monmouth, Iowa			
Jackson .....	17.00	22.00	374.00
Jones .....	4.00		88.00
Total .....	21.00	\$ 22.00	\$ 462.00



TABLE NO. 4-Continued

Names of Companies and Counties	Mileage	Taxable Value Per Mile	Total Taxable Value
<b>Kilduff Mutual Telephone Exchange—Ex. 101</b>			
Irving A. Irish, Kilduff, Iowa	27.25	21.00	\$72.23
<b>Kiron Telephone Co.—R. 341</b>			
E. N. Sandstrom, Kiron, Iowa	37.00	16.00	\$592.00
Crawford	40.00		640.00
Ida	43.00		688.00
Sac	43.00		688.00
Total	120.00	\$ 16.00	\$ 1,920.00
<b>Lacoma Telephone Exchange—Ex. 13</b>			
Claire Guggie, Milo, Iowa	2.00	487.00	\$74.00
Warren			
<b>Lanesboro Mutual Telephone Co.—Ex. 50—R. 4</b>			
J. D. Hinkley, Lanesboro, Iowa	5.75	140.00	\$805.00
Carroll			
<b>Lanyon Mutual Telephone Co. No. 1—R. 32—</b>			
Real Estate \$375.00			
C. O. Bjork, Lanyon, Iowa	7.00	16.00	\$112.00
Greene	22.50		\$360.00
Webster			
Total	29.50	\$ 16.00	\$ 472.00
<b>La Porte City Farmers Mutual Telephone Co.—Ex. 400—R. 575—Real Estate \$6,300.00</b>			
A. F. Bahr, La Porte City, Iowa	52.50	45.00	\$2,362.50
Benton	121.00		\$5,445.00
Black Hawk	1.50		\$7.50
Buchanan	8.50		\$382.50
Tama			
Total	183.50	\$ 45.00	\$ 8,207.50
<b>Laurens &amp; Curlew Telephone Co.—Ex. 26—R. 75</b>			
Elmer G. Easton, Curlew, Iowa	35.00	15.00	\$525.00
Palo Alto	5.00		\$75.00
Pocahontas			
Total	40.00	\$ 15.00	\$ 600.00
<b>Lawton Telephone Co.—Ex. 79—R. 185</b>			
Scipha Ludwig, Lawton, Iowa	10.50	19.00	\$199.50
Plymouth	67.00		\$1,272.00
Woodbury			
Total	77.50	\$ 19.00	\$ 1,471.50
<b>Ledyard Telephone Exchange—Ex. 45—R. 34</b>			
F. S. Jenks, Ledyard, Iowa	12.75	32.50	\$414.38
Kossuth			
<b>Lester Telephone Exchange—Ex. 40—Real Estate \$1,280.00</b>			
Harry Schwenck, Lester, Iowa	21.00	26.00	\$546.00
Lyon			
<b>Liberty Telephone Line—Ex. 328—R. 423—Real Estate \$50.00</b>			
J. A. Bobel, Mondamin, Iowa	202.50	35.00	\$7,087.50
Harrison	5.00		\$175.00
Monona			
Total	207.50	\$ 35.00	\$ 7,262.50

TABLE NO. 4-Continued

Names of Companies and Counties	Mileage	Taxable Value Per Mile	Total Taxable Value
<b>Libertyville Telephone Co.—Ex. 100—R. 296—Real Estate \$1,000.00</b>			
H. W. Watkins, Libertyville, Iowa	112.00	19.00	\$2,138.00
Jefferson	15.00		\$285.00
Van Buren	2.00		\$38.00
Wapello			
Total	130.00	\$ 19.00	\$ 2,548.00
<b>Lime Springs Telephone Exchange—Ex. 105—R. 31</b>			
T. D. Hughes, Lime Springs, Iowa	12.50	74.00	\$925.00
Howard			
<b>Lincoln No. 7 Telephone Co.—Ex. 10—R. 13</b>			
E. G. Marek, Guernsey, Iowa	8.25	18.00	\$148.50
Iowa	3.25		\$58.75
Poweshiek			
Total	8.50	\$ 18.00	\$ 160.65
<b>Lincoln Telephone Co.—Ex. 44—R. 152</b>			
H. L. Wemark, Ridgeway, Iowa	42.75	24.00	\$1,026.00
Winnebago			
<b>Logan Freeman Telephone Line—Ex. 128—R. 163</b>			
R. A. Blackhurst, Dickens, Iowa	35.50	40.00	\$1,420.00
Clay			
<b>Lone Rock Telephone Co.—Ex. 30—R. 350</b>			
L. R. Hoderrick, Lone Rock, Iowa	73.00	20.00	\$1,460.00
Kossuth			
<b>Lost Nation Telephone Co.—Ex. 136—R. 215</b>			
F. W. Dickman, Lost Nation, Iowa	47.50	31.00	\$1,472.50
Clinton	18.00		\$588.00
Jackson			
Total	65.50	\$ 31.00	\$ 2,060.50
<b>Luana-Monona Farmers Telephone Co.—R. 450</b>			
J. A. Wirsching, Luana, Iowa	4.00	20.00	\$80.00
Allamakee	72.00		\$1,440.00
Clayton			
Total	76.00	\$ 20.00	\$ 1,520.00
<b>Lynville Telephone Exchange—Ex. 112</b>			
A. J. Meredith, Lynville, Iowa	7.00	120.00	\$840.00
Jasper			
<b>McCallsburg Independent Telephone Exchange—Ex. 40—R. 100—Real Estate \$1,500.00</b>			
A. M. Pinnie, McCallsburg, Iowa	1.00	36.00	\$36.00
Hardin	29.00		\$522.00
Story			
Total	40.00	\$ 36.00	\$ 558.00
<b>Macedonia Telephone Co.—Ex. 90—R. 225—Real Estate \$950.00</b>			
Fern Bisbee, Macedonia, Iowa	3.50	21.00	\$73.50
Clinton	80.25		\$1,605.00
Pottawattamie			
Total	83.75	\$ 21.00	\$ 1,678.50

TABLE NO. 4-Continued

Names of Companies and Counties	Mileage	Taxable Value Per Mile	Total Taxable Value
Malcom Central Telephone Exchange L. E. Maxfield, Malcom, Iowa Puweshiek .....			566.00
Mallard Telephone Co.—Ex. 199—R. 128—Real Estate \$1,695.00 Dr. E. D. Beatty, Mallard, Iowa Palo Alto .....	62.00	26.00	1,612.00
Manly Telephone Co.—Ex. 48—R. 146 H. O. Mitchell, Manly, Iowa Cerro Gordo .....	4.75	16.00	76.00
Worth .....	55.25		834.80
Total .....	60.00	\$ 16.00	\$ 960.00
Manning Telephone Co.—Ex. 461—R. 457—Real Estate \$7,812.60 Phil Zerwas, Manning, Iowa Audubon .....	44.00	45.00	1,980.00
Carroll .....	75.00		3,375.00
Crawford .....	50.00		2,250.00
Shelby .....	40.00		1,800.00
Total .....	209.00	\$ 45.00	\$ 9,405.00
Marble Rock Telephone Exchange—Ex. 128—R. 228 W. C. Wilson, Marble Rock, Iowa Cerro Gordo .....	1.00	23.50	23.50
Floyd .....	93.00		2,185.50
Total .....	94.00	\$ 23.50	\$ 2,209.00
Marcy Mutual Telephone Co.—Ex. 425—R. 535 Ben Treloar, Ogden, Iowa Boone .....	170.25	44.00	7,550.00
Marion County Farmers Mutual Telephone Co.—Ex. 50—R. 24—Real Estate \$1,500.00 H. Wheaton, Dallas, Iowa Marion .....	20.00	39.00	780.00
Marne & Elkhorn Telephone Co.—Ex. 300—R. 856—Real Estate \$1,825.00 H. Johnson, Elk Horn, Iowa Audubon .....	132.50	29.50	3,914.25
Cass .....	37.00		1,091.50
Pottawattamie .....	4.00		118.00
Shelby .....	115.00		3,392.50
Total .....	289.50	\$ 29.50	\$ 8,540.25
Marshall Telephone Co.—Ex. 4528—R. 119—Real Estate \$24,165.95 H. J. Howe, Marshalltown, Iowa Marshall .....	81.51	800.00	65,208.00
Massena Independent Telephone Co.—Ex. 131—R. 204—Real Estate \$1,368.00 C. McDride, Massena, Iowa Adams .....	5.00	27.00	135.00
Cass .....	87.00		2,349.00
Total .....	92.00	\$ 27.00	\$ 2,484.00

TABLE NO. 4-Continued

Names of Companies and Counties	Mileage	Taxable Value Per Mile	Total Taxable Value
Matlock Telephone Exchange—Ex. 14—R. 21—Real Estate \$698.00 J. H. Tuttle, Sheldon, Iowa Lyon .....	1.50	21.00	31.50
Sioux .....	22.50		472.50
Total .....	24.00	\$ 21.00	\$ 504.00
Maurice Mutual Telephone Co.—Ex. 75—R. 44—Real Estate \$1,500.00 J. L. Mieras, Maurice, Iowa Sioux .....	14.00	62.00	868.00
Mechanicsville Telephone Co.—Ex. 230—R. 234 H. E. Gibeant, Mechanicsville, Iowa Cedar .....	120.00	36.00	4,320.00
Jones .....	3.00		108.00
Total .....	123.00	\$ 36.00	\$ 4,428.00
Melbourne Telephone Line—Ex. 115 E. G. Beye, Rhodes, Iowa Marshall .....	16.00	44.00	704.00
Middle States Utilities Co. of Iowa—Ex. 2004—R. 2995—Real Estate \$63,242.00 C. E. Richman, Cedar Rapids, Iowa Davis .....	1.00	55.00	55.00
Decatur .....	446.75		24,571.25
Fremont .....	403.39		22,181.50
Mills .....	14.00		770.00
Ringgold .....	27.50		1,512.50
Van Buren .....	67.80		3,729.00
Wayne .....	77.30		4,281.50
Total .....	1,087.65	\$ 55.00	\$ 57,070.75
Millville Farmers Telephone Co.—Ex. 5—R. 303 George Becker, Turkey River, Iowa Clayton .....	110.50	14.00	1,547.00
Delaware .....	4.50		63.00
Dubuque .....	0.00		126.00
Total .....	124.00	\$ 14.00	\$ 1,726.00
Minburn Mutual Telephone Co.—Ex. 60—R. 28—Real Estate \$2,000.00 N. P. Black, Minburn, Iowa Dallas .....	55.00	35.00	1,925.00
Mingo Farmers Mutual Telephone Co.—Ex. 62—R. 28 C. W. Kimberly, Mingo, Iowa Jasper .....	26.55	24.00	644.40
Polk .....	1.25		54.00
Total .....	29.10	\$ 24.00	\$ 698.40
Mississippi Valley Telephone Co.—Ex. 95—R. 27—Real Estate \$200.00 Fred H. Crow, Oxford, Iowa Iowa .....	39.00	16.40	639.60
Johnson .....	83.50		1,451.40
Total .....	127.50	\$ 16.40	\$ 2,091.00
Monmouth Canton Telephone Co.—R. 30 Henry Kriete, Monmouth, Iowa Jackson .....	7.00	14.75	103.25
Jones .....	2.35		33.19
Total .....	9.35	\$ 14.75	\$ 136.44

TABLE NO. 4-Continued

TABLE NO. 4-Continued

Names of Companies and Counties	Mileage	Taxable Value Per Mile	Total Taxable Value
<b>Monroe Telephone Line-Ex. 235-R. 468-Real Estate \$2,900.00</b>			
J. D. Long, Monroe, Iowa		41.00	3,334.00
Jasper	78.00		1,327.00
Marion	47.00		
Total	125.00	\$ 41.00	\$ 5,125.00
<b>Montezuma Mutual Telephone Co.-Ex. 458-R. 388-Real Estate \$5,900.00</b>			
Harold W. Bone, Montezuma, Iowa		58.25	291.75
Mahaska	5.00		7,554.25
Poweshiek	129.50		
Total	184.50	\$ 58.25	\$ 7,948.00
<b>Moorland Mutual Telephone Co.-Ex. 25-R. 206-Real Estate \$500.00</b>			
Wm. Stanek, Ft. Dodge, Iowa		14.60	3,276.25
Webster	87.00		
Total	87.00		
<b>Moravia Telephone Co.-Ex. 185</b>			
Von W. Tracy, Moravia, Iowa		71.00	1,579.12
Appanoose	22.25		229.75
Monroe	3.25		
Total	25.50	\$ 71.00	\$ 1,818.87
<b>Mt. Pleasant Telephone Co.-Ex. 1315-Real Estate \$8,838.14</b>			
C. A. Gregg, Mt. Pleasant, Iowa		120.00	23,540.00
Henry	194.50		190.00
Jefferson	1.50		
Total	196.00	\$ 120.00	\$ 23,526.00
<b>Moville Mutual Telephone Co.-Ex. 76-R. 437-Real Estate \$100.00</b>			
J. H. Spangler, Moville, Iowa		16.00	2,992.00
Woodbury	187.00		
Total	187.00		
<b>Muscataine &amp; Louisa Counties Mutual Telephone-Ex. 460-R. 601-Real Estate \$4,000</b>			
Garry Stapp, Columbus Junction, Iowa		32.00	5,636.00
Louisa	175.00		2,839.00
Muscataine	90.00		
Total	265.00	\$ 32.00	\$ 8,575.00
<b>Mutual Telephone Co.-Ex. 335-R. 430-Real Estate \$1,800.00</b>			
G. De Motz, Sioux Center, Iowa		40.00	5,200.00
Sioux	153.00		
Total	153.00		
<b>Mutual Telephone Co. of Mediapolis-Ex. 237-R. 776-Real Estate \$5,200.00</b>			
Arthur McDonald, Mediapolis, Iowa		22.50	7,002.75
Des Moines	215.50		40.42
Louisa	1.35		
Total	216.75	\$ 22.50	\$ 7,044.38
<b>Mutual Telephone Co. of Morning Sun-Ex. 273-R. 26</b>			
Maudie Skinner, Morning Sun, Iowa		37.00	721.50
Des Moines	19.50		57.30
Henry	1.00		3,202.35
Louisa	89.25		
Total	109.75	\$ 37.00	\$ 4,060.75

Names of Companies and Counties	Mileage	Taxable Value Per Mile	Total Taxable Value
<b>Mutual Telephone Company of Oids-Ex. 58-R. 238-Real Estate \$2,800.00</b>			
T. L. Russell, Winfield, Iowa		29.50	1,532.00
Henry	54.60		29.50
Washington	1.00		
Total	55.60	\$ 29.50	\$ 1,622.50
<b>Mutual Telephone Co. of Rolfe-Ex. 274-R. 261</b>			
J. H. Engel, Rolfe, Iowa		45.00	225.00
Palo Alto	115.25		5,186.25
Pocahontas			
Total	120.25	\$ 45.00	\$ 5,411.25
<b>Nevinsville Telephone Co.-R. 335-Real Estate \$4,000.00</b>			
E. H. Chapman, Prescott, Iowa		17.50	1,519.37
Adair	56.25		1,698.12
Adams	62.75		245.63
Union	19.75		
Total	140.75	\$ 17.50	\$ 2,462.12
<b>Newhall Farmers Telephone Co.-Ex. 97-R. 133-Real Estate \$1,500.00</b>			
E. E. Stedman, Newhall, Iowa		50.00	1,500.00
Benton	50.00		
Total	50.00		
<b>New Haven Telephone Line-Ex. 12-R. 124</b>			
Matt J. Fox, Osage, Iowa		13.20	575.23
Mitchell	43.25		
Total	43.25		
<b>New Sharon Public Utility Co.-Ex. 206-R. 366</b>			
L. Pritch, Albia, Iowa		85.00	3,220.00
Mahaska	38.00		1,530.00
Poweshiek	18.00		
Total	56.00	\$ 85.00	\$ 4,760.00
<b>New Telephone Co.-Ex. 667-R. 274</b>			
H. G. Conger, Des Moines, Iowa		65.00	14.35
Boone	25		241.75
Dallas	8.75		
Greene	194.60		12,649.00
Total	198.60	\$ 65.00	\$ 12,909.00
<b>North Crystal Rural Telephone Co.-Ex. 18-R. 24</b>			
John Patgola, Crystal Lake, Iowa		12.00	67.50
Hancock	4.50		157.50
Winnebago	10.50		
Total	15.50	\$ 15.00	\$ 225.00
<b>Northern Iowa Telephone Co.-Ex. 1028-R. 709-T. 1-Real Estate \$6,420.00</b>			
H. G. Addie, Cresco, Iowa		63.00	16,189.11
Howard	254.97		123.56
Mitchell	2.32		1,789.20
Winnebago	28.40		
Total	287.49	\$ 63.00	\$ 18,111.87
<b>North Liberty Mutual Telephone Co.-Ex. 99-R. 156-T. 1-Real Estate \$800.00</b>			
W. A. Potter, North Liberty, Iowa		23.60	1,067.90
Johnson	45.35		
Total	45.35		



TABLE NO. 4-Continued

Names of Companies and Counties	Mileage	Taxable Value Per Mile	Total Taxable Value
North & South Viking Commercial Telephone Co.			
P. S. Langslev, Brice, Minn.			
Winnebago			18.71
Northwest Cedar Mutual Telephone Co.-Ex. 67-R. 38-Real Estate \$259.99			
George Dodge, Larrabee, Iowa			
Cherokee	29.00	25.50	739.50
Northwestern Bell Telephone Co.-Ex. 284.68-R. 38-72-T. 512-Real Estate \$1,265,128.00			
W. H. Buckingham, Omaha, Neb.			
Adair	104.17	215.00	22,417.21
Adams	58.10		8,571.54
Allamakee	192.63		43,564.71
Appanoose	51.19		11,517.71
Audubon	240.62		54,139.54
Benton	169.40		27,839.08
Black Hawk	274.03		61,694.21
Boone	280.15		64,095.25
Bremer	138.30		31,117.50
Buchanan	173.95		39,138.71
Buena Vista	473.61		107,491.71
Butler	163.91		36,879.71
Calhoun	112.87		25,395.71
Carroll	218.85		49,241.25
Cass	273.65		61,571.25
Cedar	56.75		12,768.71
Cerro Gordo	17.75		3,932.71
Cherokee	205.35		45,753.71
Chickasaw	129.70		29,187.50
Clarke	85.15		19,158.71
Clayton	332.10		74,722.50
Clinton	280.74		61,916.60
Crawford	39.05		8,442.50
Dallas	415.30		92,442.50
Davis	60.42		12,594.30
Decatur	65.01		14,677.21
Delaware	78.01		17,564.71
Des Moines	267.12		60,316.25
Dubuque	402.64		90,534.30
Fayette	228.23		51,251.71
Floyd	57.50		12,987.50
Franklin	219.91		49,479.71
Fremont	216.80		48,780.00
Greene	47.35		10,652.71
Grundy	129.97		27,218.21
Guthrie	85.85		19,316.25
Hamilton	402.93		90,659.31
Hardin	155.35		34,952.71
Harrison	125.30		28,442.50
Henry	49.83		11,211.71
Howard	24.50		7,762.50
Humboldt	512.63		115,241.71
Ia	69.73		15,682.50
Iowa	59.09		7,875.00
Jackson	127.21		28,621.21
Jasper	249.10		55,822.50
Jefferson	39.40		8,845.00
Johnson	123.67		29,857.71
Jones	258.20		60,595.00
Keokuk	38.90		19,895.00
Kossuth	49.39		11,216.25
Lee	157.05		35,194.21
Linn	348.71		82,599.71
Louis	67.15		15,198.71
Lucas	52.65		11,827.50
Lyon	25.73		5,789.21
Madison	402.90		90,877.50
Mahaska	64.85		12,791.21

TABLE NO. 4-Continued

Names of Companies and Counties	Mileage	Taxable Value Per Mile	Total Taxable Value
Marion	55.10		7,897.50
Marshall	77.60		17,427.50
Mills	484.50		97,717.50
Monona	352.71		79,368.71
Monroe	53.91		12,129.71
Montgomery	98.85		22,174.71
Muscatine	190.15		42,782.71
O'Brien	36.45		5,599.25
Pace	165.55		37,248.71
Plymouth	235.92		52,582.90
Pocahontas	169.65		37,851.71
Polk	709.35		159,671.25
Pottawattamie	315.82		69,738.71
Poweshiek	51.80		11,655.99
Ringgold	73.82		17,082.50
Sac	108.04		24,318.00
Scott	304.10		68,422.50
Shelby	54.50		12,362.50
Sioux	439.40		98,885.00
Story	103.17		23,313.25
Tama	48.95		11,013.71
Taylor	70.65		15,896.25
Union	86.70		19,007.50
Van Buren	52.20		11,745.00
Vapelle	238.30		51,367.71
Warren	371.73		82,948.71
Washington	75.10		16,953.71
Wayne	108.24		24,354.00
Webster	140.92		33,057.00
Winnebago	149.75		33,693.71
Woodbury	574.25		129,266.25
Wright	172.45		39,801.25
Total	14,710.52	\$ 225.00	\$3,761,217.90
Northwestern Light & Power Co.-Ex. 251-R. 652-Real Estate \$500.00			
C. S. Woodward, Cedar Rapids, Iowa			
Dickinson	6.00	30.00	180.00
Monona	33.00		690.00
O'Brien	7.00		210.00
Oscola	252.50		7,075.00
Total	298.50	\$ 30.00	\$ 8,685.00
Northwestern Telephone Co.-Ex. 196-R. 456-Real Estate \$1,900.00			
J. G. Sanders, Houghton, Iowa			
Lee	156.50	21.40	3,349.10
Van Buren	4.50		95.10
Total	161.00	\$ 21.40	\$ 3,444.40
Norway Farmers Union Telephone Co.-Ex. 24-R. 129-Real Estate \$200.00			
G. N. Johnson, Leland, Iowa			
Winnebago	52.00	18.50	962.00
Norway Rural Telephone Co.-Ex. 123-R. 290-Real Estate \$4,500.00			
L. J. Heckerson, Kanawha, Iowa			
Hancock	73.75	28.00	2,065.00
Wright	42.00		1,204.00
Total	115.75	\$ 28.00	\$ 3,269.00
Numa Mutual Telephone Co.-Ex. 25-R. 56-Real Estate \$400.00			
E. J. Thackeray, Numa, Iowa			
Appanoose	64.00	11.20	716.80

TABLE NO. 4—Continued

Names of Companies and Counties	Mileage	Taxable Value Per Mile	Total Taxable Value
Oakland Telephone Co.—Ex. 335—R. 346—T. 3— Real Estate \$2,500.00 Stella Pollock, Oakland, Iowa Pottawattamie .....	140.00	37.50	5,250.00
Oakville Mutual Telephone Co.—Ex. 336—R. 278— Real Estate \$2,350.00 R. H. Hunt, Oakville, Iowa Des Moines .....	51.50	40.00	2,060.00
Louisa .....	85.70	.....	2,428.00
Total .....	137.00	\$ 40.00	\$ 5,480.00
Ozark Mutual Telephone Co.—Ex. 46—R. 114 T. N. Case, Onalwa, Iowa Jones .....	35.00	23.00	805.00
Oran Mutual Telephone Co.—Ex. 11—R. 125— Real Estate \$2,800.00 A. C. Harris, Oran, Iowa Bremer .....	25.00	29.50	737.50
Fayette .....	17.00	.....	501.50
Total .....	42.00	\$ 29.50	\$ 1,239.00
Oskaloosa Home Telephone Co.—Ex. 3092—Real Estate \$12,500.00 H. B. Johnson, Oskaloosa, Nebr. Mahaska .....	84.75	500.00	42,375.00
Marion .....	5.25	.....	2,625.00
Total .....	90.00	\$ 500.00	\$ 45,000.00
Otley Telephone Co.—Ex. 26—R. 150—Real Estate \$700.00 T. H. Kaldenberg, Otley, Iowa Marion .....	30.00	25.00	750.00
Oxford Junction Telephone Co.—Ex. 126—R. 110 A. E. Medora, Oxford Junction, Iowa Jones .....	28.00	49.00	1,372.00
Pacific Junction Mutual Telephone Line—Ex. 186—R. 97 Mrs. L. A. Russell, Pacific Junction, Ia. Mills .....	23.50	40.00	940.00
Paint Creek Farmers Telephone Co.—Ex. 48— R. 710—Real Estate \$1,010.00 H. G. Hagen, Waukon, Iowa Allamakee .....	324.00	13.00	4,212.00
Paton Mutual Telephone Exchange—Ex. 132— R. 236 Karl C. Latta, Paton, Iowa Greene .....	83.25	24.00	2,012.40
Webster .....	.75	.....	18.00
Total .....	90.00	\$ 24.00	\$ 2,232.00
Peoples Co-operative Telephone Co.—Ex. 240— R. 287—Real Estate \$3,000.00 A. L. McKinnon, Aurelia, Iowa Buena Vista .....	15.00	45.00	675.00
Cherokee .....	78.00	.....	3,510.00
Total .....	94.00	\$ 45.00	\$ 4,185.00

TABLE NO. 4—Continued

Names of Companies and Counties	Mileage	Taxable Value Per Mile	Total Taxable Value
Peoples Telephone Co.—Ex. 365—R. 40 T. J. Dugan, Sigourney, Iowa Keokuk .....	69.25	160.00	11,080.00
Washington .....	9.00	.....	1,440.00
Total .....	78.25	\$ 160.00	\$ 12,520.00
Peoples Telephone Co.—Ex. 438—R. 304—Real Estate \$6,277.00 Harry C. Graves, Madrid, Iowa Boone .....	110.00	51.00	5,610.00
Dallas .....	15.00	.....	765.00
Peik .....	24.00	.....	1,250.00
Story .....	1.00	.....	51.00
Total .....	150.00	\$ 51.00	\$ 7,752.00
Persia Mutual Telephone Co.—Ex. 85—R. 383— Real Estate \$2,500.00 Richard Mix, Persia, Iowa Harrison .....	72.00	28.00	2,016.00
Peru Telephone Co.—Ex. 60—R. 27 C. M. Hatt, E. Peru, Iowa Madison .....	20.25	29.00	587.25
Piehn, H. L. Telephone Lines Nos. 3, 5, 6, 7 & 12—Ex. 41—R. 139 H. L. Piehn, Alta Vista, Iowa Chickasaw .....	26.75	19.60	524.30
Floyd .....	.50	.....	9.80
Howard .....	22.50	.....	441.00
Total .....	49.75	\$ 19.60	\$ 975.10
Pierson Telephone Line—Ex. 133—R. 228 G. H. Hatfield, Pierson, Iowa Cherokee .....	29.75	25.00	743.75
Plymouth .....	6.50	.....	127.50
Woodbury .....	42.50	.....	1,062.50
Total .....	77.75	\$ 25.00	\$ 1,943.75
Pilot Mount Farmers Mutual Telephone Co.— Ex. 35—R. 97 C. E. Purrell, Pilot Mount, Iowa Boone .....	42.00	20.00	\$40.00
Pleasant Plain Telephone Co.—R. 230—T. 1— Real Estate \$1,800.00 Margaret Schafer, East Pleasant Plain, Iowa Jefferson .....	41.00	27.00	1,107.00
Washington .....	2.00	.....	54.00
Total .....	43.00	\$ 27.00	\$ 1,161.00
Pleasant Ridge Telephone Co.—Ex. 190—R. 329 —T. 3 Wilbur Buddenburg, Castalia, Iowa Allamakee .....	3.00	16.60	49.80
Fayette .....	102.75	.....	1,705.65
Winnebago .....	87.25	.....	1,448.75
Total .....	192.00	\$ 16.60	\$ 3,203.90
Pleasant Ridge Telephone Co.—Ex. 17—R. 75— Real Estate \$35.00 I. E. Lavelly, Coln, Iowa Page .....	26.75	21.00	561.75

TABLE NO. 4-Continued

Names of Companies and Counties	Mileage	Taxable Value Per Mile	Total Taxable Value
<b>Flower Mutual Telephone Co.—Ex. 76—R. 92—Real Estate \$289.00</b>			
P. J. Shaw, Flower, Iowa			
Pocahontas .....	28.00	22.00	616.00
<b>Plymouth County Telephone Co.—Ex. 1984—R. 132—Real Estate \$5,711.00</b>			
O. L. Loudenslager, Le Mars, Iowa			
Plymouth .....	272.00	90.00	24,480.00
Sioux .....	2.50		215.00
Total .....	274.50	\$ 90.00	\$ 24,735.00
<b>Plymouth Telephone Co.—R. 252—Real Estate \$1,286.00</b>			
C. S. Molesberry, Plymouth, Iowa			
Cerro Gordo .....	27.00	35.00	945.00
Worth .....	29.00		799.00
Total .....	47.00	\$ 35.00	\$ 1,644.00
<b>Polk City Telephone Co.—R. 142—Real Estate \$290</b>			
J. G. Liechty, Polk City, Iowa			
Polk .....	53.00	16.00	848.00
<b>Pomeroy, Palmer Mutual Telephone Co.—Ex. 54—R. 443—Real Estate \$1,069.00</b>			
W. H. Westphal, Palmer, Iowa			
Calhoun .....	8.75	17.35	151.81
Pocahontas .....	148.25		2,572.14
Total .....	157.00	\$ 17.35	\$ 2,723.95
<b>Postville Farmers Telephone Co.—Ex. 227—R. 27</b>			
A. F. Poels, Postville, Iowa			
Allamakee .....	55.75	35.00	1,951.25
Clayton .....	35.00		1,235.00
Fayette .....	7.00		245.00
Winnebago .....	15.00		525.00
Total .....	112.75	\$ 35.00	\$ 3,946.25
<b>Prairie Valley Telephone Co.—R. 31</b>			
George Kimm, West, Iowa			
Benton .....	14.00	15.10	211.40
Iowa .....	6.00		75.60
Total .....	20.00	\$ 15.10	\$ 287.00
<b>Prescott Mutual Telephone Co.—Ex. 95—R. 173—Real Estate \$1,306.00</b>			
W. B. Keever, Prescott, Iowa			
Adams .....	45.00	33.00	1,485.00
<b>Preston Telephone Co.—Ex. 190—R. 351—Real Estate \$1,300.00</b>			
Fred Burmeister, Preston, Iowa			
Clinton .....	24.00	27.30	655.20
Jackson .....	92.00		2,511.60
Total .....	116.00	\$ 27.30	\$ 3,166.80
<b>Pringher Telephone Exchange—Ex. 750—R. 15—Real Estate \$1,000.00</b>			
D. C. Peck, Pringher, Iowa			
O'Brien .....			2,500.00

TABLE NO. 4-Continued

Names of Companies and Counties	Mileage	Taxable Value Per Mile	Total Taxable Value
<b>Princeton Telephone Exchange—Ex. 50—R. 5</b>			
Mrs. S. R. Fulton, Princeton, Iowa			
Scott .....	3.00	105.10	315.30
<b>Protivin Telephone Co.—R. 390</b>			
J. A. Dostal, Protivin, Iowa			
Chickasaw .....	46.75	15.40	719.95
Fayette .....	2.00		45.20
Howard .....	25.75		396.55
Winnebago .....	46.50		716.10
Total .....	121.00	\$ 15.40	\$ 1,878.80
<b>Providence Township Mutual Telephone Co.—Ex. 72—R. 115—Real Estate \$200.00</b>			
Harry D. Faris, New Providence, Iowa			
Hardin .....	53.50	22.00	1,177.00
Marshall .....	2.00		44.50
Total .....	55.50	\$ 22.00	\$ 1,221.50
<b>Quasqueton Private Line Assn.—Ex. 40</b>			
Ralph Kimball, Quasqueton, Iowa			
Rochester .....	2.00	75.00	150.00
<b>Ralston Telephone Co.—Ex. 41—R. 95—Real Estate \$1,000.00</b>			
Q. W. Hobbs, Glidden, Iowa			
Carroll .....	19.00	34.00	646.00
Greene .....	6.00		204.00
Total .....	25.00	\$ 34.00	\$ 850.00
<b>Ready Telephone Co.—Ex. 45—R. 235</b>			
J. J. Schumacher, Ready, Iowa			
Black Hawk .....	10.00	18.50	185.00
Bremer .....	74.50		1,378.25
Total .....	84.50	\$ 18.50	\$ 1,563.25
<b>Reasnor Mutual Telephone Assn.—Ex. 61—R. 37</b>			
Ruby Martin, Reasnor, Iowa			
Jasper .....	77.00	18.35	1,412.95
<b>Remmon-Alton-Granville Telephone Co.—Ex. 805—R. 218—Real Estate \$1,916.00</b>			
Peter Euberg, Remmon, Iowa			
Cherokee .....	52.50	59.00	3,097.50
O'Brien .....	2.25		132.75
Plymouth .....	146.25		6,628.75
Sioux .....	27.50		1,632.50
Total .....	228.50	\$ 59.00	\$ 13,491.50
<b>Rhodes Telephone Exchange—Ex. 85—R. 15</b>			
E. G. Beye, Rhodes, Iowa			
Marshall .....	9.50	67.00	636.50
<b>Richland Telephone Co.—Ex. 195—R. 180—Real Estate \$1,300.00</b>			
D. C. Phillips, Grinnell, Iowa			
Jefferson .....	15.25	53.00	808.25
Keokuk .....	22.75		1,235.75
Washington .....	7.00		271.00
Total .....	45.00	\$ 53.00	\$ 2,315.00



TABLE NO. 4-Continued

Names of Companies and Counties	Mileage	Taxable Value Per Mile	Total Taxable Value
Ringsted Telephone Co.—R. 206—Real Estate \$2,000.00			
H. J. Fink, Ringsted, Iowa			
Emmet	88.00	20.00	1,760.00
Rose Valley Telephone Co.—R. 73—T. 1			
Frank Hahl, Durango, Iowa			
Dubuque	25.00	12.00	300.00
Royal Telephone Co.—Ex. 76—R. 178—Real Estate \$2,000.00			
Nina Helm, Royal, Iowa			
Clay	95.00	18.00	1,710.00
O'Brien	2.50		45.00
Total	97.50	\$ 18.00	\$ 1,755.00
Ruthven Telephone Co.—Ex. 283—R. 275			
H. A. Wagner, Ruthven, Iowa			
Clay	49.00	32.00	1,568.00
Palo Alto	57.00		1,851.00
Total	106.00	\$ 32.00	\$ 3,419.00
Sabula Telephone Co.—Ex. 128—R. 180			
S. E. Day, Sabula, Iowa			
Clinton	23.42	22.75	532.81
Jackson	59.50		1,352.81
Total	82.92	\$ 22.75	\$ 1,885.62
Sac County Mutual Telephone Co.—R. 304—Ex. 461—Real Estate \$5,000.00			
E. E. Babcock, Odebolt, Iowa			
Ia	12.00	66.00	792.00
Sac	103.00		6,798.00
Total	115.00	\$ 66.00	\$ 7,590.00
St. Ansgar Telephone Exchange—Ex. 284—R. 200—T. 2			
S. J. Penhak, St. Ansgar, Iowa			
Mitchell	113.63	40.00	4,545.20
Worth	5.50		220.00
Total	119.13	\$ 40.00	\$ 4,765.20
St. Anthony Mutual Telephone Co.—Ex. 48—R. 148—Real Estate \$1,000.00			
Ed Flannagan, St. Anthony, Iowa			
Marshall	24.00	25.00	600.00
Story	7.00		175.00
Total	31.00	\$ 25.00	\$ 1,075.00
St. Benedict Rural Telephone Line—Ex. 18—R. 48			
E. F. Rahm, St. Benedict, Iowa			
Kossuth	19.50	15.00	292.50
St. Lucas Farmers Telephone Co.—Ex. 16—R. 87			
J. Grotzman, St. Lucas, Iowa			
Fayette	27.00	16.55	448.85
Winnebago	3.00		49.65
Total	30.00	\$ 16.55	\$ 498.50

TABLE NO. 4-Continued

Names of Companies and Counties	Mileage	Taxable Value Per Mile	Total Taxable Value
Salem Telephone Co.—Ex. 312—R. 284			
C. L. Fox, Salem, Iowa			
Henry	61.50	45.00	2,767.50
Sanborn Telephone Line—Ex. 248—R. 117—Real Estate \$1,500.00			
W. H. Barker, Sanborn, Iowa			
O'Brien	41.60	79.00	3,286.40
Sanders, John G. Telephone Line—Ex. 194—R. 28—Real Estate \$75.00			
J. G. Sanders, Houghton, Iowa			
Henry	6.50	29.00	188.50
Lee	117.25		3,400.25
Total	123.75	\$ 29.00	\$ 3,588.75
Schaller Telephone Co.—Ex. 228—R. 223—Real Estate \$4,000.00			
W. M. Speaker, Schaller, Iowa			
Buena Vista	7.50	40.00	300.00
Ia	6.00		240.00
Sac	95.50		3,320.00
Total	109.00	\$ 40.00	\$ 4,360.00
Schleswig Telephone Co.—Ex. 191—R. 285—T. 2—Real Estate \$200.00			
August Braune, Schleswig, Iowa			
Crawford	97.00	27.30	2,648.10
Ia	25.00		682.50
Total	122.00	\$ 27.30	\$ 3,330.60
Selma Telephone Assn.—Ex. 32—R. 89			
L. W. Stearnes, Selma, Iowa			
Davis	4.00	21.00	84.00
Van Buren	13.00		402.00
Total	17.00	\$ 21.00	\$ 527.00
Shelby Independent Telephone Co.—Ex. 278—R. 138—Real Estate \$1,000.00			
Hattie Brown, Shelby, Iowa			
Harrison	9.00	35.00	315.00
Shelby	55.25		1,932.75
Pottawattamie	78.75		2,756.25
Total	143.00	\$ 35.00	\$ 5,004.00
Sheldahl Mutual Telephone Co.—Ex. 21—R. 45			
Phil Berggren, Sheldahl, Iowa			
Boone	7.50	21.00	157.50
Polk	24.50		514.50
Story	1.00		21.00
Total	33.00	\$ 21.00	\$ 693.00
Shel Rock Valley Telephone Co.—Ex. 428—R. 235			
Mrs. C. E. Rex, Greene, Iowa			
Baile	71.00	62.00	4,402.00
Floyd	31.00		1,922.00
Total	102.00	\$ 62.00	\$ 6,324.00

TABLE NO. 4-Continued

Names of Companies and Counties	Mileage	Taxable Value Per Mile	Total Taxable Value
Slater Mutual Telephone Co.-Ex. 116-R. 127 C. A. Larson, Slater, Iowa			
Boone .....	3.25	24.00	78.00
Polk .....	22.75	.....	557.50
Story .....	15.50	.....	.....
Total .....	41.50	\$ 24.00	\$ 1,411.00
Soldier Valley Mutual Telegraph & Telephone Co.-Ex. 174-R. 189-Real Estate \$600.00 A. L. Lafrentz, Ute, Iowa			
Crawford .....	4.00	42.00	168.00
Monona .....	56.00	.....	2,312.00
Total .....	60.00	\$ 42.00	\$ 2,520.00
Somers Telephone Co.-Ex. 88-R. 102-Real Estate \$200.00 Elmer C. Mather, Somers, Iowa			
Calhoun .....	59.00	25.00	1,475.00
Southeastern Iowa Telephone Exchange-Ex. 60-R. 240 W. H. Shank, Packwood, Iowa			
Jefferson .....	67.50	19.00	1,282.50
Keokuk .....	2.00	.....	38.00
Wapello .....	1.00	.....	19.00
Total .....	70.50	\$ 19.00	\$ 1,339.50
Southeastern Telephone Co.-Ex. 19-R. 193-Real Estate \$700.00 J. G. Sanders, Houghton, Iowa			
Lee .....	70.00	16.00	1,120.00
South "L" Telephone Line-R. 8 Wm. Helmkamp, Idderdale, Iowa			
Carroll .....	3.51	12.00	42.12
Southwest Lincoln Telephone Co.-R. 20 Peder Voegen, Rake, Iowa			
Kossuth .....	.50	20.00	10.00
Winnebago .....	7.50	.....	150.00
Total .....	8.00	\$ 20.00	\$ 160.00
Springville Telephone Co.-Ex. 143 Fred G. Hunte, Springville, Iowa			
Linn .....	2.00	112.50	225.00
Stacyville Telephone Exchange Co.-Ex. 52-R. 211 Peter Halbach, Stacyville, Iowa			
Mitchell .....	105.00	18.50	1,942.50
Steamboat Rock Telephone Exchange-Ex. 118-R. 12 E. W. Noyes, Steamboat Rock, Iowa			
Hardin .....	2.50	240.00	600.00
Story City Telephone Co.-Ex. 205-R. 61-Real Estate \$600.00 F. M. Boardman, Nevada, Iowa			
Hamilton .....	1.75	131.00	229.25
Story .....	23.50	.....	1,074.50
Total .....	25.25	\$ 131.00	\$ 1,303.75

TABLE NO. 4-Continued

Names of Companies and Counties	Mileage	Taxable Value Per Mile	Total Taxable Value
Story County Independent Telephone Co.-Ex. 128-R. 718-Real Estate \$1,900.00 F. M. Boardman, Nevada, Iowa			
Hamilton .....	10.00	80.00	800.00
Polk .....	24.50	.....	1,120.00
Story .....	356.00	.....	22,880.00
Total .....	322.50	\$ 80.00	\$ 25,800.00
Stoddard Mutual Telephone Co.-Ex. 141-R. 226-Real Estate \$1,000.00 John Quinn, Stratford, Iowa			
Boone .....	8.75	32.00	280.00
Hamilton .....	52.00	.....	1,832.00
Webster .....	25.75	.....	1,144.00
Total .....	102.50	\$ 32.00	\$ 3,256.00
Sully Mutual Telephone Assn.-Ex. 88-R. 233-Real Estate \$1,000.00 Marie E. Maasdam, Lynsville, Iowa			
Jasper .....	60.00	26.00	1,560.00
Marion .....	10.00	.....	260.00
Total .....	70.00	\$ 26.00	\$ 1,820.00
Tama Telephone Co.-Ex. 610-R. 14 H. B. Schumaker, Tama, Iowa			
Marshall .....	2.00	253.00	506.00
Tama .....	26.00	.....	6,578.00
Total .....	28.00	\$ 253.00	\$ 7,084.00
Templeton Telephone Co.-Ex. 76-R. 275 John Bieri, Templeton, Iowa			
Audubon .....	2.00	25.00	50.00
Carroll .....	66.00	.....	1,650.00
Total .....	68.00	\$ 25.00	\$ 1,700.00
Terril Telephone Co.-Ex. 28-R. 143-T. 1 Max Miller, Terril, Iowa			
Clay .....	8.25	15.85	97.81
Dickinson .....	72.75	.....	1,154.19
Emmet .....	2.75	.....	58.69
Palo Alto .....	.50	.....	7.83
Total .....	84.25	\$ 15.85	\$ 1,318.52
Titonka Telephone Co.-Ex. 108-R. 25 Mrs. J. C. Newville, Titonka, Iowa			
Kossuth .....	11.00	121.50	1,336.50
Toledo Telephone Co.-Ex. 544-Real Estate \$600.00 L. A. Fritch, Albia, Iowa			
Tama .....	19.75	350.00	6,912.50
Tri-City Telephone Co.-Ex. 2043-R. 52-T. 7-Real Estate \$2,000.00 S. B. Green, Clinton, Iowa			
Cedar .....	.50	350.00	175.00
Clinton .....	119.53	.....	42,115.50
Total .....	120.03	\$ 350.00	\$ 42,290.50

TABLE NO. 4-Continued

Names of Companies and Counties	Mileage	Taxable Value Per Mile	Total Taxable Value
<b>Troy Telephone Co.—Ex. 34—R. 159—Real Estate \$200.00</b>			
L. L. Connor, Troy, Iowa			
Davis	35.00	23.75	\$81.13
Van Buren	10.00		237.50
Total	45.00	\$ 23.75	\$ 1,064.13
<b>Union Dale Telephone Co.—Ex. 125—R. 290—Real Estate \$500.00</b>			
Floyd Steele, Riverside, Iowa			
Johnson	14.75	23.00	\$33.94
Washington	99.75		2,302.50
Total	105.50	\$ 23.00	\$ 2,410.34
<b>Union Township Mutual Telephone Co.—Ex. 40—R. 30—Real Estate \$300.00</b>			
Howard McDonald, Cromwell, Iowa			
Adams	27.00	21.00	\$56.70
Union	12.00		252.00
Total	39.00	\$ 21.00	\$ 518.70
<b>United Farmers Telephone Co.—Ex. 121—R. 195—Real Estate \$2,000.00</b>			
J. W. Flick, Everly, Iowa			
Clay	89.50	22.25	\$1,991.25
Dickinson	15.50		244.00
Total	105.00	\$ 22.25	\$ 2,235.25
<b>Vail Telephone Co.—Ex. 135—R. 235—Real Estate \$2,600.00</b>			
W. M. Byrnes, Vail, Iowa			
Crawford	100.00	29.00	2,900.00
<b>Van Buren County Mutual Telephone Co.—Ex. 627—R. 874—Real Estate \$2,600.00</b>			
D. H. Hornbaker, Bonaparte, Iowa			
Jefferson	18.00	36.00	\$64.80
Van Buren	346.00		12,316.80
Total	364.00	\$ 26.00	\$ 12,381.60
<b>VanCleave Mutual Telephone Line—Ex. 19—Real Estate \$1,300.00</b>			
Gustave Amendt, Van Cleave, Iowa			
Marshall			272.50
<b>Van Wert Rural Telephone Co.—Ex. 115—R. 196—T. 2—Real Estate \$300.00</b>			
J. B. Moon, Van Wert, Iowa			
Clarke	5.50	24.45	\$134.48
Decatur	76.75		1,876.88
Total	82.25	\$ 24.45	\$ 2,011.36
<b>Villisca Farmers Mutual Telephone Exchange—Ex. 350—R. 350</b>			
John Mullen, Villisca, Iowa			
Montgomery	176.75	27.00	\$4,776.25
Page	21.00		567.00
Taylor	8.60		214.60
Total	217.75	\$ 27.00	\$ 5,557.85

TABLE NO. 4-Continued

Names of Companies and Counties	Mileage	Taxable Value Per Mile	Total Taxable Value
<b>Vincent Telephone Co.—Ex. 58—R. 312—Real Estate \$2,400.00</b>			
E. P. Keith, Vincent, Iowa			
Humboldt	28.00	21.00	\$58.80
Webster	45.50		1,383.50
Wright	1.50		\$1.50
Total	106.00	\$ 21.00	\$ 2,226.80
<b>Vonbies Co-operative Telephone Co.—Ex. 6—R. 129—Real Estate \$500.00</b>			
O. Harris, Voorhies, Iowa			
Black Hawk	71.00	8.00	\$568.00
Grundy	2.00		24.00
Total	74.00	\$ 8.00	\$ 592.00
<b>Walcott Mutual Telephone Line—Ex. 31—R. 91—Real Estate \$2,300.00</b>			
H. P. Soehnke, Walcott, Iowa			
Monroe	9.00	26.50	\$238.50
Scott	29.00		765.50
Total	38.00	\$ 26.50	\$ 1,004.00
<b>Wallingford Telephone Co.—R. 185</b>			
J. H. Morrin, Wallingford, Iowa			
Emmet	70.00	15.00	\$1,050.00
<b>Walnut Telephone Co.—Ex. 250—R. 250</b>			
Otto Mathies, Walnut, Iowa			
Pottawattamie	64.00	51.00	\$3,264.00
Shelby	8.00		408.00
Total	72.00	\$ 51.00	\$ 3,672.00
<b>Washington Farmers Mutual Telephone Co.—Ex. 15—R. 60</b>			
Emma A. Esferding, Bellevue, Iowa			
Jackson	27.00	15.25	\$411.75
<b>Washington Telephone Co.—Ex. 1631—R. 380—Real Estate \$18,750.00</b>			
F. J. Moore, Washington, Iowa			
Washington	162.50	175.00	\$28,437.50
<b>Wayland Telephone Co.—Ex. 221—R. 295—Real Estate \$1,500.00</b>			
Louise Imhof, Wayland, Iowa			
Henry	52.00	46.00	\$2,392.00
Washington	29.00		1,334.00
Total	81.00	\$ 46.00	\$ 3,726.00
<b>Webb Telephone Co.—R. 235</b>			
Lilly McLaughlin, Webb, Iowa			
Clay	71.00	14.00	\$994.00
Palo Alto	5.00		28.00
Total	76.00	\$ 14.00	\$ 1,022.00
<b>West Bend Telephone Co.—Ex. 144—R. 281—Real Estate \$200.00</b>			
W. H. Dausbendick, West Bend, Iowa			
Kossuth	47.00	26.00	\$1,222.00
Palo Alto	\$2.50		1,391.00
Total	100.50	\$ 26.00	\$ 2,613.00



TABLE NO. 4-Continued

Names of Companies and Counties	Mileage	Taxable Value Per Mile	Total Taxable Value
<b>West Branch Telephone Co.—Ex. 284-R. 280—T. 1</b>			
J. T. Butler, West Branch, Iowa			
Cedar .....	71.00	33.00	2,343.00
Johnson .....	51.00		1,683.00
Total .....	122.00	\$ 33.00	\$ 4,026.00
<b>West Chester Telephone Exchange—Ex. 56—R. 199—Real Estate \$2,868.00</b>			
Will S. Munro, West Chester, Iowa			
Washington .....	32.00	24.00	768.00
<b>Western Electric Telephone System—Ex. 16,970—R. 2,627—Real Estate \$186,976.82</b>			
B. C. Way, Mason City, Iowa			
Buena Vista .....	83.15	110.00	9,146.50
Butler .....	6.00		540.00
Cerro Gordo .....	162.32		17,855.20
Clay .....	211.30		23,243.00
Dickinson .....	287.72		31,649.28
Emmet .....	85.15		9,366.25
Floyd .....	79.00		8,530.00
Franklin .....	5.00		550.00
Hancock .....	184.85		20,333.50
Howard .....	4.00		440.00
Humboldt .....	29.50		3,245.00
Kossuth .....	299.85		32,983.50
Lyon .....	94.58		10,403.80
Mitchell .....	258.09		28,389.90
O'Brien .....	63.33		6,966.30
Osceola .....	67.64		7,440.40
Palo Alto .....	66.50		7,315.00
Pocahontas .....	12.92		1,421.20
Winnebago .....	43.95		4,834.50
Worth .....	203.66		22,402.60
Wright .....	178.16		19,597.40
Total .....	2,368.03	\$ 110.00	\$ 260,482.44
<b>West Point Mutual Telephone Co.—Ex. 30-R. 181—Real Estate \$1,000.00</b>			
Charles S. Stewart, Bristow, Iowa			
Butler .....	48.75	23.00	1,121.25
<b>West Side Independent Telephone Co.—Ex. 90—R. 259</b>			
W. M. Byrnes, Jr., West Side, Iowa			
Carroll .....	10.00	18.00	180.00
Crawford .....	90.00		1,620.00
Total .....	100.00	\$ 18.00	\$ 1,800.00
<b>Wever Independent Telephone Co.—Ex. 15-R. 170</b>			
G. M. Barnett, Wever, Iowa			
Des Moines .....	14.10	16.70	235.47
Lee .....	42.20		704.24
Total .....	56.30	\$ 16.70	\$ 939.71
<b>Williamson Telephone Co.—Ex. 60-R. 5-T. 3—Real Estate \$1,000.00</b>			
George E. Williamson, Williamson, Iowa			
Lucas .....	16.00	58.00	928.00
<b>Wilton Telephone Co.—Ex. 303-R. 15</b>			
Eva B. Armstrong, Wilton Jet, Iowa			
Muscatine .....	12.00	240.00	2,880.00

TABLE NO. 4-Continued

Names of Companies and Counties	Mileage	Taxable Value Per Mile	Total Taxable Value
<b>Winfield Telephone Co.—Ex. 315-R. 300—Real Estate \$300.00</b>			
L. C. Whitford, Winfield, Iowa			
Henry .....	71.75	44.00	3,157.00
Louisa .....	44.25		1,947.00
Washington .....	1.75		77.00
Total .....	117.75	\$ 44.00	\$ 5,181.00
<b>Winnebago Telephone Co.—Ex. 408-R. 8</b>			
Lee F. Nelson, Forest City, Iowa			
Winnebago .....	4.50	622.00	2,799.00
Total .....	4.50		2,092.24
<b>Winnebago Telephone Co.—Ex. 408-R. 8</b>			
Lee F. Nelson, Forest City, Iowa			
Winnebago .....	4.50	622.00	2,799.00
Total .....	8.53	622.00	5,452.24
<b>Winta Telephone Co.—Ex. 65-R. 125—Real Estate \$1,700.00</b>			
C. R. Pederson, Winta, Iowa			
Cass .....	40.00	32.75	1,310.00
<b>Woodward Mutual Telephone Co.—Ex. 297-R. 285</b>			
John H. Perry, Woodward, Iowa			
Boone .....	56.75	34.00	1,929.50
Dallas .....	47.25		1,606.50
Total .....	104.00	\$ 34.00	\$ 3,536.00
<b>Woolstock Telephone Co.—Ex. 69-R. 150</b>			
J. W. Watkins, Woolstock, Iowa			
Hamilton .....	12.00	14.45	173.40
Wright .....	69.00		997.05
Total .....	81.00	\$ 14.45	\$ 1,170.45
<b>Wright &amp; Franklin Counties Telephone Co.—Ex. 234-R. 341</b>			
A. W. Anderson, Dow, Iowa			
Franklin .....	35.50	37.00	1,313.50
Wright .....	78.00		2,886.00
Total .....	113.50	\$ 37.00	\$ 4,199.50
<b>Wyoming Mutual Telephone Co.—Ex. 223-R. 25</b>			
C. J. Ingween, Wyoming, Iowa			
Jackson .....	4.50	36.50	164.25
Jones .....	89.50		2,566.75
Total .....	94.00	\$ 36.50	\$ 3,431.00
<b>Yale Mutual Telephone Co.—Ex. 80-R. 256—Real Estate \$1,000.00</b>			
O. D. Stotts, Yale, Iowa			
Dallas .....	25.00	28.00	812.00
Guthrie .....	58.00		1,634.00
Total .....	83.00	\$ 28.00	\$ 3,446.00

TABLE NO. 4—Continued

Names of Companies and Counties	Mileage	Taxable Value Per Mile	Total Taxable Value
<b>Zeoring Telephone Assn.—Ex. 166—R. 148—Real Estate \$1,600.00</b>			
J. M. Schultz, Zeoring, Iowa	6.00	29.00	174.00
Hardin	72.00		2,088.00
Story			
<b>Total</b>	<b>78.00</b>	<b>\$ 29.00</b>	<b>\$ 2,262.00</b>
Total pole mileage (Table No. 4)	55,735.10		
Total taxable value (Table No. 4)			\$6,937,218.92

## DELINQUENT COMMERCIAL TELEPHONE COMPANIES, 1927

Name of Company	Reporting Officer—P. O. Address
Lincoln Mutual Telephone Co.	R. M. Wilson, Greenfield, Iowa
South Side Telephone Line	Hiram Brown, What Cheer, Iowa

## COMMERCIAL COMPANIES DELINQUENT FOR TWO YEARS

Argo Tel. Line No. 2	Jas. McPate, Le Claire, Iowa
Kane Mutual Tel. Co.	Frank Dold, Rome, Iowa

TABLE NO. 5—RURAL AND FARM TELEPHONE LINES  
RURAL AND FARM TELEPHONE LINES

Abbey Creek Tel. Line, Jessie H. Travis, Mt. Vernon. Per mile, \$5.75; Linn 4.75, total \$41.56.
Abel Tel. Line, R. F. Abel, Corydon. Per mile \$8.00; Wayne 6, total \$48.00.
Adair Tel. Co., Walter Tibben, Adair. Per mile \$8.00; Guthrie 27, total \$216.00.
Adams Mutual Telephone Line, Ernest McKinney, Lacey. Per mile \$9.40; Mahaska 4.25, total \$29.95.
Adams Mutual Tel. Line, H. W. Smith, Nichols. Per mile \$9.20; Muscatine 6, total \$55.20.
Adams Tel. Line, J. W. Davis, Piano. Per mile \$7.00; Appanoose 5, total \$35.00.
Adel Mutual Tel. Co., H. A. Spurgeon, Adel. Per mile \$12.00; Dallas 29, total \$48.00.
Agricola Tel. Co., Joe E. Likens, Barnes City. Per mile \$13.20; Mahaska 2.25, total \$29.70.
Albion Mutual Tel. Line, E. J. Gray, Albion. Per mile \$9.75; Monroe 5, total \$78.00.
Albion Mutual Tel. Line, M. A. Griffin, Frederic. Per mile \$3.25; Monroe 7, total \$22.75.
Albia & Lee Hill Mutual Tel. Co., Floyd Bettis, Albia. Per mile \$10.30; Monroe 2.75, total \$28.33.
Albia Farmers Tel. Co., W. R. Ashley, Cresco. Per mile \$9.50; Howard 25, total \$237.50.
Albion and Marion Tel. Line, J. W. Duke, Kenwood Park. Per mile \$8.35; Linn 8, total \$66.80.
Alden, Buckeye & Country Tel. Co., N. Klein, Alden. Per mile \$10.40; Franklin 19, \$104.00; Hardin 55, \$572.00; total \$676.00.
Aldrich Tel. Line, D. S. Edwards, New Virginia. Per mile \$8.00; Warren 5.50, total \$44.00.
Algona Rural Line No. 10, J. P. Nickerson, Algona. Per mile \$7.85; Kosuth 12, total \$102.05.
Alice Tel. Line, J. E. Simmen, Center Point. Per mile \$9.75; Linn 6.75, total \$65.81.
Allerton Cannonball Tel. Line, G. L. Duncan, Allerton. Per mile \$10.00; Wayne 14, total \$41.00.
Allerton Northwestern Tel. Co., W. F. Showalter, Corydon. Per mile \$9.40; Wayne 25, total \$235.00.
Allison Township Farmers Tel. Line, Jacob Lohmann, Rock Rapids, Iowa. Per mile \$7.60; Lyon 12, total \$91.20.
Alvord Tel. Line No. 1, Louis F. Koch, Inwood. Per mile \$9.20; Lyon 7.50, total \$69.00.
Alvord Tel. Line No. 6, Peter Meyer, Alvord. Per mile \$9.00; Lyon 3, total \$27.00.
Amador Farmers Mutual Tel. Line, H. M. Overturf, Ottumwa. Per mile \$9.25; Wapello 9, total \$83.25.
Amboy Kellogg & Co., H. R. Stouder, Kellogg. Per mile \$7.00; Jasper 6.75, total \$47.25.
Amherst Central Tel. Co., John W. Holmes, Marcus. Per mile \$8.15; Cherokee 11, total \$49.65.
Amherst Rural Tel. Co., Meris Cave, Marcus. Per mile \$8.00; Cherokee 8.75, total \$70.00.
Amity Mutual Tel. Co., Chas. Slesor, Gladbrook. Per mile \$7.00; Grundy 2, \$14.00; Tama 15, \$105.00; total \$119.00.
Amity Mutual Tel. Co., C. W. Huntley, Chariton. Per mile \$9.20; Lucas 5.50, total \$50.60.
Anderson Division of the Miles Switchboard, W. J. Wilson, Miles. Per mile \$12.75; Clinton 14.75, \$79.57; Jackson 75, \$14.77; total \$205.24.
Andrea Tel. Co., G. P. Sommer, Clarinda. Per mile \$10.25; Page 2.50, total \$25.88.
Andrew North Line No. 4, John L. Wilms, Maquoketa. Per mile \$8.20; Jackson 11.50, total \$94.20.
Andrew South Line No. 20, John Van Hook, Maquoketa. Per mile \$9.00; Jackson 8, total \$45.00.

Andrew South Line No. 26, G. W. McCarron, Maquoketa. Per mile \$1.75; Jackson 5, total \$52.50.

Anson & Ackerly Tel. Co., W. O. Burrier, Farmington. Van Buren, total assessment \$15.50.

Anthony & Wolf Creek Tel. Line, F. D. Renneker, Anthon. Per mile \$1.30; Woodbury 28, total \$265.40.

Antioch & Gravity Tel. Line, O. C. West, Gravity. Per mile \$6.75; Taylor 12.25, total \$82.75.

Antioch Mutual Farmers Tel. Co., O. E. Townsend, Milton. Per mile \$2.40; Davis 3.50, total \$31.50.

Antioch Mutual Tel. Co., Everett I. Faria, Seymour. Per mile \$7.50; Wayne 1, total \$45.00.

Antioch Tel. Line, Lester Loomer, Clarksville. Per mile \$2.85; Butler 4, total \$53.10.

Arcolia Tel. Co., Wm. Altken, Castana. Per mile \$9.85; Monona 3.75, total \$16.60.

Arden Tel. Line, A. O. Timberlake, Muscatine. Per mile \$10.40; Muscatine 1.50, total \$26.00.

Argo Line No. 5, J. B. Baxter, LeClaire. Per mile \$11.50; Scott 4.75, total \$16.25.

Argo Mutual Tel. Line No. 1, Paul Sutter, Le Claire. Per mile \$5.50; Scott 7, total \$59.50.

Argo Mutual Tel. System No. 8, Julius Arp, Le Claire. Per mile \$3.00; Scott 9, total \$24.00.

Argo Mutual Tel. Line No. 1, Paul Sutter, Le Claire. Per mile \$5.50; Scott 7, 4.50, total \$24.20.

Argo System Line No. 9, E. S. Holst, Princeton. Per mile \$9.00; Scott 1.50, total \$47.50.

Argo Tel. System Line No. 2, Harry Fletcher, Le Claire. Per mile \$11.50; Scott 5.50, total \$14.67.

Argo Tel. System Line No. 6, David Paul, Princeton. Per mile \$9.50; Scott 3, total \$35.50.

Argo Tel. System Line No. 10, O. R. Hamilton, Princeton. Per mile \$7.35; Scott 13, total \$94.25.

Arter Tel. Co., Jos. L. Dvorak, Clutter. Per mile \$7.80; Tama 13.25, total \$103.35.

Asbury Mutual Tel. Co., Leo C. Johnson, Griswold. Per mile \$5.20; Cass 1, \$2.30; Pottawattamie 16.50, \$125.30; total \$143.50.

Asher Valley Tel. Line, C. P. Lister, Marshalltown. Per mile \$3.80; Marshall 7, total \$61.60.

Aspinwall Tel. Co., Marshall Swayne, Marion. Linn, total assessment \$9.80.

Atalissa Northeastern Tel. Line, John King, Atalissa. Per mile \$12.50; Muscatine 2, total \$37.60.

Atalissa South Tel. Line, John McFadden, Atalissa. Per mile \$9.00; Muscatine 8, total \$54.00.

Atalissa & Union Valley Tel. Co., C. W. Moore, Atalissa. Per mile \$7.30; Cedar 2.75, \$20.08; Muscatine 25, \$22.51; total \$22.62.

Athens & Riley Center Tel. Co., M. Dingman, Kellerton. Per mile \$7.80; Ringgold 4.50, total \$66.30.

Athens Tel. Co., Ernest Kirchner, Nichols. Per mile \$9.00; Muscatine 6, total \$54.00.

Attica & Carlisle Tel. Line No. 1, Jonathon Neifert, Knoxville. Per mile \$7.75; Marion 1, total \$15.45.

Attica & Carlisle Tel. Co. No. 2, C. H. Martin, Tracy. Per mile \$9.40; Marion 4, total \$37.60.

Attica & Cedar Valley Tel. Co., S. B. Hammond, Hamilton. Per mile \$3.25; Marion 6.25, \$57.81; Monroe 1, \$9.25; total \$67.06.

Attica Northwestern Mutual Tel. Co., Chas. Brause, Attica. Per mile \$14.00; Marion 1.25, total \$17.50.

Attica Prairie College Tel. Line, J. W. Monroe, Knoxville. Per mile \$3.25; Marion 3.75, total \$29.75.

Attica & Wolf Run Tel. Line, S. E. Rowland, Attica. Per mile \$7.00; Marion 4.50, total \$21.50.

Audubon County Farmers Mutual Tel. Co., B. J. Black, Audubon. Per mile \$16.00; Audubon 166, \$2,658.90; Guthrie 6, \$96.00; total \$2,752.90.

Aurora Rural Line No. 7, Irvin H. Scharf, Aurora. Per mile \$3.35; Buchanan 1.50, \$15.42; Fayette 2.75, \$24.61; total \$29.63.

Averydale Tel. Line, A. J. Parson, Mason City. Per mile \$10.60; Cerro Gordo 6.50, total \$38.50.

Avery Mutual Telephone Co., Carl A. Berry, Frederia. Per mile \$13.25; Monroe 19, total \$251.75.

Amor & Cantril Tel. Line, J. M. Hoskinson, Cantril. Van Buren, total assessment \$10.00.

Bakers Grove Tel. Line, Vencil Hanus, Traer. Per mile \$9.50; Tama 15.25, total \$129.62.

Baker Tel. Co., Bert Menneker, Miles. Per mile \$6.99; Jackson 12, total \$38.70.

Bald Prairie Rural Tel. Line No. 37, M. Pilgrim, Okaloosa. Per mile \$9.00; Mahaska 2.25, total \$23.25.

Bankers Ave. Tel. Line, W. S. Little, Hampton. Per mile \$5.15; Franklin 3.50, total \$15.02.

Banner Tel. Co., S. O. Stamy, Marion. Per mile \$19.00; Linn 4, total \$40.00.

Banner Tel. Line, Clinton Crawford, Truro. Per mile \$8.10; Madison 6.75, \$14.57; Warren 1.80, \$12.15; total \$55.12.

Barnes City & Nassau Mutual Tel. Line, Cliff Lester, Barnes City. Per mile \$5.50; Mahaska 5, total \$45.90.

Barnes Mayflower & Grant Tel. Line, Lars A. Larson, Grant. Per mile \$3.75; Montgomery 5, total \$36.00.

Barnes Tel. Line, Fred Shields, Lamoni. Per mile \$6.00; Ringgold 12.75, total \$125.50.

Barney Independent Mutual Tel. Line, G. G. Gibbon, Barney. Per mile \$9.00; Madison 9.75, total \$87.75.

Bartholomew Mutual Tel. Line, Chas. E. Ashby, Wellman. Per mile \$5.00; Washington 7.50, total \$49.50.

Batchelor Tel. Line, Martin Erickson, Essex. Per mile \$7.70; Page 19, total \$77.60.

Bates Tel. Line, A. W. Kadel, Keokuk. Keokuk, total assessment \$12.00.

Bates Tel. Line, C. E. Rich, Glidden. Per mile \$7.80; Carroll 4.35, total \$34.16.

Bayard & Coon Valley Mutual Tel. Co., James Clark, Guthrie Center. Per mile \$10.00; Guthrie 6, total \$60.00.

Bayfield Mutual Tel. Line, Mrs. Geo. Mills, Muscatine. Per mile \$11.25; Muscatine 4, total \$45.00.

B & H Tel. Line, J. Herman Weebker, Carroll. Carroll, total assessment \$6.25.

Beaconsfield & Elliston Tel. Line, P. F. Whitson, Beaconsfield. Per mile \$7.90; Ringgold 5.50, total \$43.75.

Beaconsfield & Grand River Tel. Line, Chas. Northey, Beaconsfield. Per mile \$19.00; Decatur 3.12, \$31.30; Ringgold 1.25, \$13.50; total \$45.10.

Bear Creek Mutual Tel. Co., H. H. Phillips, Guthrie Center. Per mile \$11.30; Guthrie 10, total \$113.00.

Bear Creek Tel. Line, L. D. Corkery, Rowley. Per mile \$5.25; Buchanan 8, total \$42.00.

Bear Creek Tel. Line No. 15, W. H. McKinley, Brandon. Per mile \$7.00; Benton 4.50, total \$21.50.

Bear Creek Valley Mutual Tel. Co., E. P. Davis, Eldora. Per mile \$9.10; Hardin 7.50, total \$60.75.

Bear Grove & Baker Tel. Co., Ona Morgan, Guthrie Center. Per mile \$5.65; Guthrie 25, total \$216.25.

Bear Grove Mutual Tel. Line, Thos. Craven, Atlantic. Per mile \$9.00; Cass 2.50, total \$74.00.

Beaver Creek Tel. Otto Renken, Parkersburg. Per mile \$7.00; Butler 1, \$7.00; Grundy 5.50, \$38.50; total \$45.50.

Beaver Tel. Line, Ed Struble, Castana. Per mile \$5.75; Monona 3, total \$70.00.

Beaver Valley Mutual Tel. Co., Fred Dobbruun, Eldora. Per mile \$9.10; Hardin 2.50, total \$22.75.

Beckwith Tel. Co., Elmer C. Davis, Fairfield. Per mile \$7.35; Jefferson 6.75, total \$42.50.

Bea Line Tel. Co., George Kramer, Muscatine. Per mile \$12.00; Muscatine 2, total \$24.00.

Belinda Center Tel. Line, Orle. Dachenback, Russell. Per mile \$6.50; Lucas 7, total \$45.50.

Belle Plaine & Dayton Mutual Tel. Line, Chas. Victoria, Belle Plaine. Per mile \$7.00; Benton 4.50, \$28.40; Iowa 2.50, \$24.50; total \$62.00.

Belle Plaine-Irving Tel. Line, S. A. McCandless, Belle Plaine. Per mile \$10.25; Benton 6.75, total \$69.15.

Belle Plaine & Summit Tel. Co., E. M. Beyer, Belle Plaine. Per mile \$7.45; Benton 1.50, \$11.48; Iowa 5, \$45.90; Poweshiek 7.50, \$57.38; total \$114.76.

Bell Tel. Co., Irvin Henry, Ventura. Per mile \$7.00; Cerro Gordo 8, \$56.00; Hancock 1, \$7.00; total \$63.00.

Belmont Tel. Line, Albert Johnson, Davenport. Per mile \$5.35; Scott 6.25, total \$36.56.



Belmont Zion Tel. Line, Paul C. Wright, Milo. Per mile \$11.00; Warren 4, total \$55.00.

Bennett Bros. Tel. Line, D. A. Bennett, Lisbon. Cedar, total assessment \$6.00.

Bonnett Creek Tel. Co., O. L. Millard, Montour. Per mile \$10.70; Tama 13, total \$45.15.

Bentley Tel. Line, Harry Nairn, Maquoketa. Per mile \$5.00; Jackson 13, total \$12.00.

Benton & Mt. Airy Tel. Line, F. D. Barker, Mt. Airy. Per mile \$9.60; Ringgold 6.25, total \$60.00.

Benton Tel. Co., D. J. Bolman, Bloomfield. Per mile \$7.00; Davis 3, total \$61.00.

Benton Tel. Co., Nelson Threlkeld, Chariton. Per mile \$9.00; Lucas 6.25, total \$50.00.

Bentonville Tel. Co., R. F. Auxier, Corydon. Per mile \$7.10; Wayne 11, total \$78.10.

Bethel Tel. Co., Bert Fischer, Delta. Per mile \$10.00; Keokuk 6, total \$60.00.

Bethel Tel. Co., E. A. Goodson, West Grove. Per mile \$9.25; Davis 7.75, total \$71.69.

Bethel Tel. Co., G. G. Jackson, Floris. Per mile \$8.60; Davis 5.25, total \$45.15.

Bethesda Short Line, M. H. Steevs, Hepburn. Per mile \$11.90; Page 2.50, total \$29.75.

Bethesda Tel. Co. Line No. 8, Carl Palmquist, Hepburn. Per mile \$8.60; Page 10.84, total \$91.30.

Beulah Tel. Line, W. H. Johnston, Barnes City. Per mile \$9.25; Poweshiek 5, total \$46.25.

Beulah Tel. Line, Chas. L. Howard, Toledo. Per mile \$11.50; Tama 13, total \$43.70.

Bevington & St. Charles Farm Line, T. F. Gallagher, Bevington. Per mile \$9.00; Madison 3.75; \$33.75; Warren 15, \$46.75; total \$40.50.

Biddleman Tel. Line, W. E. McCracken, Thornburg. Keokuk, total assessment \$21.00.

Midwell Mutual Tel. Line, Chester Johnson, Blakesburg. Per mile \$6.25; Wapello 13.50, total \$84.38.

Big Ben Tel. Co., H. F. Kiender, Paulina. Per mile \$11.00; Cherokee 4, \$25.00; O'Brien 40.57; \$49.57; Sioux 1, \$11.00; total \$48.57.

Big Four Line, George Brinko, Boyden. Per mile \$11.50; Sioux 5.50, total \$63.75.

Big 4 Line of Millersburg, Chas. Shaffner, Millersburg. Per mile \$20.00; Iowa 50, total \$10.00.

Big Four Line of Norway, Lawrence Becker, Norway. Per mile \$8.30; Benton 2.50, total \$18.67.

Big Four Line No. 6, Albert E. Woody, Nodaway. Per mile \$6.00; Adams 3, total \$54.00.

Big Four or Line No. 11, G. J. Roorda, Harvey. Per mile \$11.00; Marion 4, total \$40.00.

Big Four Mutual Tel. Line, N. G. Kessler, Kalona. Per mile \$9.10; Washington 5, total \$45.50.

Big Four Mutual Tel. Line, Will Tinsley, What Cheer. Keokuk, total assessment \$23.10.

Big Four Tel. Co., Wm. Niebuhr, Blainetown. Per mile \$8.00; Benton 7, total \$54.00.

Big Four Tel. Co., John D. Elliott, Prole. Per mile \$10.00; Warren 3.50, total \$55.00.

Big Four Tel. Co., B. L. Hummel, Newton. Per mile \$9.00; Jasper 10, total \$99.00.

Big Four Tel. Co., Ernest Goerts, Atalissa. Per mile \$8.45; Muscatine 1.50, total \$21.63.

Big Four Tel. Co., Ed Suchanek, Tama. Per mile \$7.40; Tama 5, total \$37.00.

Big Four Tel. Co., J. D. Brickley, Winthrop. Buchanan, total assessment \$7.50.

Big Four Tel. Line, J. W. Brewer, Douda. Per mile \$8.25; Van Buren 11.50, total \$94.88.

Big Four Tel. Line, W. A. Holbrook, Corneg. Per mile \$2.45; Adams 5.50, total \$14.00.

Big Four Tel. Line, Fred J. Best, Glidden. Per mile \$8.50; Carroll 6.50, total \$86.01.

Big Four Tel. Line, John Ferry, Toledo. Tama, total assessment \$7.40.

Big Four Tel. Line, G. E. Ferren, Plano. Per mile \$7.35; Appanoose 2.60, total \$25.71.

Big Four Tel. Line, L. R. Allen, Russell. Lucas, total assessment \$18.00.

Big Grove Township Tel. Co., E. C. Reins, Garrison. Per mile \$10.00; Benton 14, total \$148.40.

Big Grove & Union Township Mutual Tel. Co., Herman Schneider, Keyokona. Per mile \$10.00; Benton 15.50, total \$155.00.

Big Rock Tel. Co., W. F. Deepke, Waterloo. Per mile \$12.00; Black Hawk 22.50, total \$278.00.

Big Sioux Tel. Line No. 12, L. H. Knudson, Inwood. Per mile \$8.00; Lyon 15, total \$130.00.

Big Tel. Line, C. W. Craven, Newton. Per mile \$6.00; Jasper 7, total \$42.00.

Big Windy Tel. Co., Ed Fox, Okaloosa. Per mile \$7.70; Mahaska 5.12, total \$23.50.

Big Woods Tel. Co., Henry Sanger, Maquoketa. Per mile \$7.30; Jackson 4, total \$29.50.

Biggs Tel. Line, Frank Adams, Winthrop. Per mile \$4.50; Buchanan 5, total \$22.50.

Blumark What Cheer Tel. Co., W. L. Knox, What Cheer. Per mile \$8.00; Keokuk 7.50, total \$60.00.

Blackberry Tel. Line, Floyd Hopkins, Chariton. Per mile \$12.00; Lucas 3.50, total \$45.50.

Black Diamond Tel. Co., M. B. Kendrick, New Market. Per mile \$4.35; Page 2, \$12.70; Taylor 19, \$120.65; total \$133.25.

Black & Johnson Tel. Line, C. R. Buchanan, Truro. Per mile \$7.00; Madison 2.50, total \$28.75.

Black Tel. Line, George Schwarz, Grundy Center. Per mile \$7.20; Grundy 6.75, total \$48.60.

Blaine Farmers Mutual Tel. Line, H. G. Carter, Downs. Per mile \$11.00; Franklin 1, \$11.00; Wright 9.50, \$104.50; total \$115.50.

Blair Ferry Tel. Line, J. T. Howard, Marion. Per mile \$9.00; Linn 6, total \$54.00.

Blainetown Straight Line Tel. Line, M. F. Bruch, Blainetown. Per mile \$13.35; Benton 4.50, total \$60.07.

Blakesburg Ottumwa Tel. Co., E. E. Johnston, Ottumwa. Per mile \$8.15; Wapello 12, total \$105.95.

Blair & Donnelly Tel. Line, J. J. Canedy, Walker. Per mile \$7.70; Buchanan 3, \$23.10; Linn 2.50, \$19.25; total \$42.35.

"B" Line Tel. Co., Ferdinand W. Gethmann, Gladbrook. Per mile \$7.00; Tama 50, total \$70.00.

Blockton-Platteville Tel. Line, Mrs. W. H. Adkins, Blockton. Per mile \$16.00; Ringgold 1, \$16.00; Taylor 2.50, \$40.00; total \$56.00.

Bloomfield & Drakeville Tel. Line, H. R. Parks, Bloomfield. Per mile \$15.00; Davis 5, total \$65.00.

Boss Bell Tel. Line, Henry Teitsch, Muscatine. Per mile \$8.75; Muscatine 4, total \$35.00.

Blue Grass Tel. Line, Chas. H. Neidt, Truro. Per mile \$8.00; Madison 4.25, total \$34.00.

Blue Grass Township Tel. Co., E. A. Otto, Walcott. Per mile \$12.50; Scott 2.75, total \$33.83.

Blue Ribbon Tel. Co. of Dyaart, George McNamee, Dyaart. Per mile \$10.00; Tama 2.25, total \$22.50.

Blue Ribbon Tel. Co., Leigh Drake, Sutherland. Per mile \$9.40; O'Brien 4, total \$37.40.

Blue Ribbon Tel. Line, G. T. Johnson, Laurens. Per mile \$11.40; Pocahontas 5.50, total \$62.70.

Buff Creek Central Tel. Co., Mart Long, Lovilia. Per mile \$7.00; Monroe 8, total \$56.00.

Buff Road Tel. Co., W. H. Funck, Muscatine. Per mile \$19.30; Muscatine 2.50, total \$25.75.

Buff Tel. Line, C. C. Klingaman, Winterset. Per mile \$2.20; Madison 7.50, total \$24.00.

Buff Tel. Line, G. P. Gerhard, Fairport. Per mile \$8.00; Muscatine 7, total \$56.00.

"B" & "M" Farmers Mutual Tel. Co., J. Hyton Abbey, Bridgewater. Per mile \$8.50; Adams 5, total \$42.50.

Boardman & Wagner Tel. Co., Nicholas Thiller, Elkader. Per mile \$10.00; Clayton 5, total \$50.00.

Bobaret Tel. Co., Jos. L. Hickman, Winthrop. Per mile \$12.00; Buchanan 3, total \$36.00.

Bob White Tel. Line, F. M. Ritter, Lorimer. Per mile \$7.50; Madison 7.50, total \$56.25.  
 B or 1160 Tel. Line, A. G. Belnke, Harper. Per mile \$8.00; Keokuk 11, total \$88.00.  
 Bohemian Tel. Line, Joe Podhasky, Clutier. Per mile \$8.50; Tama 14, total \$119.00.  
 Bohemian Tel. Line, J. W. Benish, Cedar Rapids. Per mile \$8.00; Linn 1, total \$64.00.  
 Bonaparte Southern Line, Fred Hellwig, Bonaparte. Per mile \$3.15; Van Buren 4.50, total \$26.63.  
 Botna Valley Tel. Line, Otis H. Conn, Atlantic. Per mile \$8.50; Cass 15, total \$127.25.  
 Boulder Private Line, H. R. Hatch, Central City. Per mile \$9.00; Linn 4, total \$44.00.  
 Bouslough, Thomas Private Line, Thos. Bouslough, Castana. Monona, total assessment \$5.00.  
 Bowman, Campbell Line, P. L. Dell, Maquoketa. Jackson, total assessment \$15.00.  
 Bowzer Tel. Co., C. R. Mills, Central City. Per mile \$11.00; Linn 6, total \$66.00.  
 Brand Mutual Tel. Co., Frank Long, Pismo. Per mile \$8.50; Appanoose 2.14, total \$29.35.  
 Braun Tel. Line, B. F. Nichols, Nichols. Per mile \$8.40; Muscatine 4.50, total \$37.90.  
 Breda & Arcadia Tel. Line, Joseph Langeling, Breda. Per mile \$10.00; Carroll 4.50, total \$45.00.  
 Brewey Hill Tel. Co., Fred Donaldson, Center Point. Per mile \$9.70; Linn 2.50, total \$24.25.  
 Bridgeport No. 7 Tel. Line, Dave Denly, Truro. Per mile \$7.00; Clark 1, \$14.00; Madison 4.87, \$34.00; total \$48.00.  
 Bridges Mutual Tel. Line, Glen Weed, Bloomfield. Per mile \$8.75; Davis 4, total \$70.00.  
 Brice & Cumberland Mutual Tel. Co., Edd Logue, Cumberland. Per mile \$8.35; Adams 4, \$23.40; Cass 30.50, \$254.67; total \$288.07.  
 Briscoe Grant Mutual Tel. Line, Niels O. Roberts, Grant. Per mile \$4.75; Cass 3.75, \$26.66; Montgomery 3.75, \$26.66; total \$73.12.  
 Bristol Farmers Tel. Line, J. M. Webb, Lime Springs. Per mile \$7.30; Howard 3.50, total \$15.80.  
 Bristol Mutual Tel. Co., C. E. Leonard, Farlin. Per mile \$10.50; Greene 15, total \$262.50.  
 Britt & Crystal Farmers Tel. Co. No. 1, E. G. Olson, Britt. Per mile \$12.00; Hancock 23, total \$299.00.  
 Broad Horn Tel. Line, Garry D. Black, St. Charles. Per mile \$9.90; Madison 5, \$29.70; Warren 2.50, \$24.75; total \$54.45.  
 Brumpton Tel. Co., M. E. Boardman, Blakesburg. Per mile \$5.00; Monroe 4, total \$20.00.  
 Brooke Tel. Line, Fred Plagman, Aurelia. Per mile \$8.60; Buena Vista 11, total \$94.60.  
 Brooke Tel. Line No. 1, F. C. Plagman, Peterson. Per mile \$10.00; Buena Vista 3.75, \$37.50; Cherokee .50, \$5.00; Clay 1.75, \$17.50; total \$60.00.  
 Brookside Tel. Co., Will C. Fairley, Mechanicsville. Per mile \$7.65; Cedar 4.25, \$22.51; Jones 11.75, \$99.89; total \$122.40.  
 Brown Creek Rural Co., Warren Peterson, Estherville. Per mile \$9.65; Emmet 12, total \$115.80.  
 Brown & Shaffer Tel. Line, George L. Brown, Wellman. Per mile \$12.00; Washington 4.75, total \$57.00.  
 Bruere Way Tel. Line, C. J. Way, Bussey. Per mile \$7.00; Marion 4.50, total \$21.50.  
 Brush College & State Line Mutual Tel. Co., Lester Hoover, Blockton. Per mile \$7.50; Ringgold 7, total \$49.00.  
 Bush Creek Tel. Co., A. P. Chapman, Woodburn. Per mile \$10.00; Clarke 1, total \$20.00.  
 Bush Short Line, E. C. Fisher, Milton. Van Buren, total assessment \$7.50.  
 Bush Tel. Line, W. F. Ginzler, Kalona. Per mile \$9.30; Johnson 6, \$55.80; Washington 1.75, \$16.28; total \$72.08.  
 Brushy Tel. Co., Elmer E. Pouch, Russell. Per mile \$6.50; Lucas 8.50, \$55.15; Wayne .50, \$3.25; total \$58.90.  
 Bryant Line, L. A. Lindley, Beaconfield. Per mile \$8.00; Decatur 4.50, \$12.00; Ringgold 3, \$24.00; total \$76.00.

"B" Tel. or No Name Line, L. L. Bausman, Wellsburg. Per mile \$8.25; Grundy 8, total \$66.00.  
 Buchanan Tel. Co., C. A. Johnson, Braddyville. Per mile \$8.50; Page 9, total \$76.50.  
 Buckeye Farmers Mutual Tel. Co. No. 37, Emil Vierkanth, Alden. Per mile \$8.00; Hardin 8, total \$64.00.  
 Buckeye Farmers Mutual Tel. Co. No. 48, Harry Nassen, Radcliffe. Per mile \$7.00; Hamilton 5.50, total \$38.50.  
 Buckeye Valley Tel. Co., George W. Raabe, Belle Plaine. Per mile \$11.50; Benton 5, total \$58.00.  
 Buffalo & Blue Grass Tel. Co., Harry E. Daurer, Blue Grass. Per mile \$8.60; Scott 4.50, total \$38.90.  
 Buffalo Creek Tel. Line No. 4400, Chas. A. Banker, Chaplin. Per mile \$13.00; Franklin 2.50, total \$29.50.  
 Buffalo Mutual Tel. Line, Otto Kleitsch, Winterset. Per mile \$7.25; Madison 4.50, total \$32.65.  
 Buffalo Township Tel. Co., J. P. Stenerson, Buffalo Center. Per mile \$12.50; Kosuth 2.25, \$115.83; Winnebago 60.50, \$756.25; total \$871.83.  
 Buffalo Township Tel. Co. No. 1, C. Reibsaenen, Titonka. Per mile \$9.20; Kosuth 10.50, total \$96.60.  
 Buffalo Valley Tel. Co., Joe B. McKay, Winthrop. Per mile \$4.70; Buchanan 12.50, total \$64.45.  
 Buffalo Valley Tel. Co., M. J. Potwin, Aurora. Per mile \$8.40; Buchanan 13.50, total \$112.40.  
 Bull Moose No. 32 Tel. Line, L. W. Rutledge, Algona. Per mile \$8.70; Kosuth 11.50, total \$100.05.  
 Bunker Hill Mutual Tel. Line, R. A. Davison, Wellman. Per mile \$15.60; Washington 4.50, total \$70.10.  
 Bunkerhill Tel. Assn., A. R. Embree, Mechanicsville. Per mile \$11.60; Jones 4.50, total \$53.80.  
 Bunker Hill Tel. Co., H. E. Thomas, Ventura. Per mile \$12.50; Cerro Gordo 3, total \$37.50.  
 Bunker Hill Tel. Line, A. C. Paustian, Wilton Junction. Per mile \$12.80; Cedar 5, total \$115.20.  
 Burchinal Clear Lake Tel. Co., B. Skadeland, Clear Lake. Per mile \$9.00; Cerro Gordo 18.75, total \$123.75.  
 Burlington Road Line, Ed Healy, Letts. Per mile \$7.20; Muscatine 4.50, total \$25.40.  
 Burlington Way Tel. Line, T. W. Johnson, Walker. Per mile \$11.75; Linn 4.50, total \$49.94.  
 Burr Oak Rural Line, Eber Waters, Marshalltown. Per mile \$7.00; Marshall 6, total \$42.00.  
 Burr Oak Tel. Co., Riley Lee, Gravity. Per mile \$10.00; Taylor 5.50, total \$55.00.  
 Burr Oak Tel. Co. No. 7, Earl Gratias, Nora Springs. Per mile \$10.00; Cerro Gordo 4, total \$40.00.  
 Burr Oak Tel. Line, John Havesstein, Leighton. Per mile \$8.15; Mahaska 7.50, \$61.13; Marion .50, \$4.08; total \$65.11.  
 Burr Oak Tel. Line, Mrs. Bertha Grapp, Clariceville. Per mile \$8.50; Butler 4.50, total \$57.85.  
 Burr Oak Tel. Line, Wm. Keller, Garwin. Per mile \$12.25; Tama 1, total \$12.25.  
 Burton & Grant Mutual Tel. Co., La Verne Hall, Grant. Per mile \$7.00; Adams 5, \$35.00; Montgomery 2.50, \$17.50; total \$52.50.  
 Bushy Ridge Tel. Line, P. L. Berger, Toledo. Per mile \$8.20; Tama 4.86, total \$40.34.  
 Business Corner Mutual Tel. Line, C. W. Shelly, Ollie. Per mile \$8.00; Keokuk 5, total \$40.00.  
 Bussey & Sherman Tel. Co., George S. Ellis, Bussey. Per mile \$2.00; Marion 4.50, total \$52.00.  
 Buttrville Tel. Co., F. F. Hines, Montour. Per mile \$11.00; Marshall .50, \$5.50; Tama 5, \$55.00; total \$60.50.  
 Byron Pine Creek Tel. Line, Kenneth Freeman, Independence. Per mile \$8.35; Buchanan 8, total \$66.80.  
 Byron Township Tel. Line, J. P. Hamilton, Independence. Per mile \$8.00; Buchanan 6, total \$48.00.  
 Callathump Short Line, O. E. Brown, Alberton. Per mile \$11.00; Wayne 2.25, total \$28.25.

Calmar Co-Operative Tel. Co. A. A. Olson, Calmar. Per mile \$11.50; Wamsley 26.50, total \$38.00.

Calumet & Willow Creek Rural Tel. Co. W. B. Scott, Calumet. Per mile \$10.00; Cherokee 75, \$7.50; O'Brien 15, \$10.00; total \$167.50.

Campbell Grove Tel. Line No. 1. A. O. Hogie, Marshalltown. Per mile \$11; Marshall 2.50, total \$22.57.

Camp Creek Farmers Tel. Line, Frank Chez, Kalona. Per mile \$7.75; Washington 3.17, total \$63.32.

Cannon Hill Tel. Co., Seth Baird, Douds. Per mile \$7.50; Van Buren 9, total \$67.50.

Carbon & Penfold Tel. Line, Harry Gaskill, Carbon. Per mile \$6.40; Adams 7.15, total \$45.57.

Carl Farmers Mutual Tel. Co., W. J. Homan, Corning. Per mile \$7.00; Adams 30, total \$210.00.

Carlton Tel. Line, Chas. Specht, Marshalltown. Per mile \$5.25; Marshall 675, total \$42.19.

Carmavon-Breda Tel. Line, F. C. Jacobs, Carmavon. Per mile \$5.50; Carmavon 4.50, \$19.60; Sac 5.50, \$25.50; total \$123.20.

Carnforth & Victor Tel. Line, George Lyman, Brooklyn. Per mile \$12.50; Poweshiek 3.70, total \$44.40.

Carroll & Calhoun Counties Tel. Co., R. G. Mahon, Lanesboro. Per mile \$13; Calhoun 3.75, \$31.13; Carroll 3.75, \$31.13; total \$62.26.

Carroll & Sac County Line, John Boeg, Wall Lake. Per mile \$8.25; Carroll 4, \$41.25; Sac 5, \$41.25; total \$82.50.

Carroll Tel. Co., F. H. Gebhardt, Toledo. Per mile \$7.50; Tama 14, total \$105.00.

Carroll Township Mutual Tel. Co., H. B. McNutt, Sheldon. Per mile \$3.50; O'Brien 32.50, \$124.95; Sioux 12.50, \$121.25; total \$446.20.

Cass Tel. Co., S. Sigma, Alto. Per mile \$9.00; Sioux 68, total \$632.80.

Cass & Menlo Mutual Tel. Co., B. F. Olson, Casey. Per mile \$10.40; Adair 75, \$7.80; Guthrie 11.75, \$122.20; total \$130.00.

Cass Center Mutual Tel. Line, E. M. Brown, Atlantic. Per mile \$8.50; Cass 4.50, total \$37.25.

Cass Independent Tel. Line, Frank Thorp, Panora. Per mile \$8.65; Guthrie 4.50, total \$33.95.

Cass Tel. Co., Wenchy Marek, Anamosa. Per mile \$8.50; Jones 23.50, \$199.75; Linn 25, \$23.13; total \$201.88.

C. C. Tel. Co., Elbert Weasles, Carroll. Per mile \$7.30; Carroll 5.50, \$40.15; Crawford 5.50, \$40.15; total \$80.30.

Cedar Bend Tel. Ass'n, Frank Guick, Mt. Auburn. Per mile \$8.15; Benton 4.50, total \$36.65.

Cedar Central Rural Tel. Co., C. W. Anderson, Larabee. Per mile \$8.40; Cherokee 12.50, total \$105.00.

Cedar Creek Tel. Co., T. D. Hunt, Churdan. Per mile \$3.00; Greene 15, total \$120.00.

Cedar Grove Mutual Tel. Line, Chester Mott, Earlham. Per mile \$7.85; Dallas 6.50, \$51.02; Madison 1, \$7.85; total \$58.88.

Cedar Grove Tel. Co., E. C. Wishart, Russell. Per miles \$7.00; Lucas 19, total \$79.00.

Cedar Mutual Tel. Co., J. G. Anderson, Lohrville. Per mile \$12.00; Calhoun 40.50, total \$488.00.

Cedar Pole Tel. Co. No. 6, R. A. Smith, Chariton. Per mile \$10.00; Lucas 1, total \$90.00.

Cedar River Tel. Co., George M. Lincoln, Moscow. Per mile \$8.75; Muscatine 6.50, total \$56.87.

Cedar Tel. Line, C. B. Stienmitz, Forest City. Per mile \$10.60; Hancock 7.50, total \$79.50.

Cedar Tel. Line, H. H. Fagan, Mt. Auburn. Per mile \$11.00; Benton 24.75, total \$228.35.

Cedar Township Tel. Co., L. C. Goltzy, Russell. Per mile \$13.00; Lucas 1.50, total \$20.40.

Cedar Valley & Columbia Tel. Co., Dwight Carruthers, Columbia. Per mile \$8.00; Marion 2.25, \$18.00; Monroe 2, \$16.00; total \$34.00.

Cedar Valley Mutual Tel. Line, L. V. Beary, Lovilia. Per mile \$7.40; Monroe 4, total \$29.60.

Cedar Valley Tel. Co., Elmer R. Ward, Center Point. Per mile \$5.75; Linn 4.50, total \$23.25.

Cedarville No. 2 Tel. Line, Earl Lindle, West Liberty. Per mile \$5.00; Muscatine 7.25, total \$65.25.

Cemetery Ridge Tel. Line, W. F. Berry, Lewis. Per mile \$4.50; Cass 5.75; total \$23.19.

Center Farmers Mutual Tel. Line, Roy Hawk, Hedrick. Per mile \$22.00; Keokuk 2.50, total \$55.00.

Center Grove Tel. Co., Grover Hering, Stockton. Per mile \$10.00; Muscatine 10, total \$100.00.

Center Hill Tel. Line, L. M. McGuire, West Liberty. Muscatine, total assessment \$10.50.

Center Mutual Tel. Co., H. P. H. Wedemeyer, Adair. Per mile \$11.00; Guthrie 14, total \$154.00.

Center North Putman Tel. Line, No. 4, Chas. Tichy, Ely. Per mile \$15.00; 2, total \$30.00.

Center Point & Lewis Bottom Independent Tel. Line, W. W. Andrews, Shellburn. Per mile \$7.25; Linn 7, total \$50.75.

Center Rural Tel. Co., P. E. Matteson, Grinnell. Per mile \$9.15; Jasper 3.90, \$15.82; Poweshiek 25, \$20.20; total \$35.89.

Center Tel. Co., T. K. Haugen, Lake Mills. Per mile \$10.00; Winnebago 37.25, \$272.50; Worth 75, \$7.50; total \$280.00.

Center Tel. Co., S. A. Peterson, Oakley. Per mile \$8.50; Lucas 7.25, total \$60.18.

Centerville Tel. Co. No. 16, Joe Kremer, St. Donatus. Per mile \$5.50; Jackson 11, total \$52.50.

Centerville Tel. Line, R. L. Sutter, Aurora. Per mile \$9.50; Buchanan 5.50, total \$52.55.

Central Iowa Township Tel. Line, Herman P. H. Rehbehn, Atalissa. Per mile \$11.00; Cedar 4.62, \$54.98; Muscatine 1.75, \$12.82; total \$75.31.

Central Tel. Line, Otto Timm, Victor. Per mile \$8.50; Iowa 5.50, \$46.75; Poweshiek 3, \$25.50; total \$72.25.

Champion Hill Tel. Line, John H. Arnold, Atalissa. Per mile \$5.00; Muscatine 4, total \$20.00.

Chariton Tel. No. 602, A. E. Scott, Chapin. Per mile \$11.00; Franklin 2.25; total \$24.75.

Chariton Myers Tel. Line, Carl Johnson, Chariton. Per mile \$6.25; Lucas 7, total \$43.75.

Charles City & Farmers Mutual Tel. Co., Ed Gayther, Charles City. Per mile \$4.00; Chickasaw 28, \$392.00; Floyd 229.89, \$3,218.46; total \$3,610.46.

Charter Oak Farmers Tel. Line, Ben Balvin, Clutier. Per mile \$8.20; Tama 4.50, total \$51.25.

Charter Oak Tel. Co., V. P. Lynn, Osceola. Per mile \$9.60; Clarke 3.50, total \$33.60.

Charter Oak Tel. Co., A. F. Little, Murray. Per mile \$6.65; Clarke 1.50, total \$9.98.

Charter Oak Tel. Line, J. L. Overholzer, Grand River. Per mile \$7.75; Desmar 4, total \$38.50.

Chelona & Burr Oak Tel. Co., Orris W. Beck, Chelona. Per mile \$8.35; Poweshiek 7, \$58.45; Tama 5, \$41.75; total \$109.20.

Chelona Star Tel. Line No. 1, O. P. Boyer, Chelona. Per mile \$8.00; Poweshiek 8.25, \$66.00; Tama 4.75, \$38.00; total \$104.00.

Chequest Farmers Tel. Co., P. S. Harryman, Douds. Per mile \$11.25; Van Buren 19.04, total \$101.25.

Chequest Tel. Line, Floyd Wilkinson, Florida. Per mile \$9.50; Davis 7, total \$66.50.

Cherokee & Meriden Mutual Tel. Line, J. A. McDonald, Cherokee. Per mile \$9.00; Cherokee 9, total \$81.00.

Cherry Grove & Chester Tel. Line, J. A. Jensen, Chester. Howard, total assessment \$15.00.

Cherry Grove Tel. Co., W. B. Meeks, Martell. Per mile \$7.50; Jones 8.75, total \$69.12.

Cherry Tel. Lines No. 2 & 12, E. W. Podhajsky, Clutier. Per mile \$10.50; Tama 14.50, total \$152.25.

Chester Bell Tel. Co., H. G. Sutton, Grinnell. Per mile \$10.10; Poweshiek 2, total \$20.20.

Chester & Grinnell Tel. Line, Ralph Sherman, Grinnell. Per mile \$9.40; Jasper 50, \$47.00; Poweshiek 5.75, \$54.00; total \$58.75.

Chestnut Tel. Line, Ben Haranza, Toledo. Per mile \$8.00; Tama 7.75, total \$62.50.

Chilliothe & Munterville Tel. Ass'n, A. L. Stump, Chilliothe. Per mile \$6.75; Wapello 12, total \$81.00.



Chillicothe Mutual No. 2, George Bowen, Chillicothe. Per mile \$9.00; Wapels 5, \$45.00.

Chisholm & Avery Tel. Co., J. C. Johnson, Albion. Per mile \$8.00; Monroe 8.25, total \$70.95.

Christian Hill Tel. Line, George M. Restor, Hampton. Per mile \$18.25; Franklin 1.75, total \$38.67.

Churchill Co-operative Tel. Line, E. C. Smith, Armstrong. Per mile \$10.50; Emmet 5.25, \$55.13; Kossuth .34, \$2.57; total \$58.70.

Churchill Mutual Tel. Line, P. H. Knock, Holland. Per mile \$7.50; Grundy 15, total \$112.50.

Churchville Tel. Line, F. J. Mulhern, Churchville. Per mile \$9.25; Madison 5.50, \$12.75; Warren 5.25, \$48.56; total \$39.94.

Citizens Mutual Tel. Co., Ernest P. Nelson, Forest City. Per mile \$12.00; Winnebago 61, total \$792.00.

Clarinda Bethesda Northwestern Tel. Line, O. H. Steeve, Clarinda. Per mile \$7.45; Page 12.50, total \$93.12.

Clarinda & Bethesda Tel. Co., Emory Wagoner, Clarinda. Per mile \$9.00; Page 11.50, total \$103.50.

Clarinda No. 4 Tel. Line, L. R. Folk, Clarinda. Per mile \$9.00; Page 8, total \$72.00.

Clarinda & Shambaugh Mutual Tel. Co., James U. McKeown, Clarinda. Per mile \$7.70; Page 11.50, total \$109.05.

Clark Brown Grain Co., P. E. Ford, Nevada. Greene, total assessment \$4.94.

Claude Chiamore Line, Bill Smith, Quasqueton. Buchanan, total assessment \$7.50.

Claughton Valley Farmers Tel. Line, Alfred Melike, St. Charles. Per mile \$11.00; Madison 3, \$31.00; Warren 5, \$55.00; total \$85.00.

Clay Center Tel. Line No. 2, Henry C. Kitzman, Beaman. Per mile \$11.25; Grundy 3.50, total \$39.25.

Clay Hill Cooperative Tel. Line, John Wilkins, Waverly. Per mile \$15.00; Bremer 1.75, total \$27.30.

Clear Creek Central Mutual Tel. No. 6, J. Victor Vogel, Harper. Per mile \$5.75; Keokuk 13, total \$74.75.

Clear Creek Mutual Tel. Co., Frank B. Buffer, Keota. Per mile \$9.00; Keokuk 5.25, total \$47.25.

Clear Creek Mutual Tel. Co., D. J. Beary, Lovilia. Per mile \$8.50; Marion 1.25, \$19.12; Monroe 4, \$34.00; total \$53.12.

Clearefield & Benton Mutual Tel. Co., S. E. Dille, Diagonal. Per mile \$1.40; Ringgold 7, total \$51.80.

Clearefield & Diagonal Tel. Line, J. W. Bailey, Diagonal. Per mile \$8.00; Ringgold 7, \$56.00; Taylor .35, \$2.00; total \$58.00.

Clearefield & Lenox Tel. Line, F. M. Henderson, Lenox. Per mile \$10.65; Taylor 19, total \$202.65.

Clearefield & Red Cedar Tel. Co., R. W. Leonard, Clearefield. Per mile \$9.25; Ringgold 7.25, total \$67.06.

Clearefield & Southwestern Tel. Co., Wm. Harvey, Blockton. Per mile \$1.50; Taylor 13, total \$101.40.

Clear Lake Tel. Co. No. 300, J. J. Ziegler, Jr., Albert City. Per mile \$3.75; Pocahontas 10, total \$97.50.

Cleghorn Farmers Mutual Tel. Co., Wm. Horstman, Cleghorn. Per mile \$4.50; Cherokee 19, total \$85.00.

Cleghorn Southern Tel. Co., P. E. Fuhrman, Cleghorn. Per mile \$10.90; Cherokee 17.50, total \$190.75.

Clermont & Elgin Tel. Co., J. F. Miller, Jr., Elgin. Per mile \$9.00; Fayette 12, total \$258.00.

Cleveland Center Mutual Tel. Co., Wm. Miller, Rock Rapids. Per mile \$7.70; Lyon 8.50, total \$65.45.

Cleveland Township Tel. Co., Herman Hamann, Alvord. Per mile \$3.00; Lyon 14, total \$112.00.

Clinton Center Tel. Line, J. H. Rick, Lineville. Per mile \$8.20; Wayne 14, total \$114.80.

Clinton Tel. Line, Merritt Duden, Albion. Per mile \$5.70; Wayne 9, total \$78.30.

Clover Creek Tel. Co., John O'Connor, Lone Tree. Per mile \$8.20; Johnson 7.50, total \$61.50.

Clover Dale Tel. Line, B. F. Rohwer, Paullina. Per mile \$8.60; O'Brien 4.25, total \$36.55.

Cloverhill Mutual Tel. Co., Harm Groot, Holland. Per mile \$8.75; Grundy 6, total \$52.50.

Cloverleaf Tel. Line, Walter Erger, Norway. Per mile \$7.50; Benton 2.50, \$18.25; Iowa 2, \$22.50; total \$40.75.

Clover Leaf Tel. No. 42, R. C. Cawman, Beacon. Per mile \$9.90; Mahaska 4, total \$39.60.

Clover Leaf Threshing Telephone Co., Harry Messer, Dyar. Per mile \$11.20; Tama 2.25, total \$25.20.

Clinton Tel. Co. No. 2, Henry Fastman, Hepburn. Per mile \$7.50; Page 1.50, total \$26.25.

Cool Creek & What Cheer Tel. Line, B. C. Middleton, What Cheer. Per mile \$10.60; Keokuk 8, \$84.80; Mahaska 2, \$21.20; total \$106.60.

Codell Tel. Co., Fred Beck, Maquoketa. Per mile \$2.40; Jackson 5, total \$15.60.

Cole & College Springs Star Tel. Co., Wils Little, Cole. Per mile \$9.20; Page 13, total \$120.90.

Cole Yorktown Tel. Co., L. S. Cutler, Shenandoah. Per mile \$7.35; Page 28, total \$191.10.

Colfax Baby Tel. Line, Geo. Hook, Wellburg. Per mile \$7.75; Grundy 8, total \$62.00.

Colfax Mutual Tel. Line, J. A. Franken, Holland. Per mile \$8.35; Grundy 6, total \$50.10.

College Corner Tel. Co., G. T. Jenkin, Dexter. Per mile \$8.60; Guthrie 7, total \$60.20.

College Springs & Braddyville Farmers Tel. No. 1, Wm. McAldis, Braddyville. Per mile \$7.50; Page 5.50, total \$66.25.

College Springs & Braddyville Farmers Tel. Line No. 2, H. E. Osborn, Braddyville. Per mile \$8.00; Page 9, total \$72.00.

College Springs & Shambaugh Tel. Co., L. L. McKinley, Shambaugh. Per mile \$9.00; Page 7, total \$63.00.

College Springs & State Line Tel. Co., R. E. Morrow, Blanchard. Per mile \$8.80; Page 6.25, total \$55.00.

College Springs Sub Line, Scott McClarnon, Shambaugh. Per mile \$3.00; Page 7, total \$21.00.

College Springs & Yorktown Tel. Co., Harry B. Staudage, Clarinda. Per mile \$7.80; Page 13.75, total \$96.25.

College Township Central Tel. Line No. 8, John S. Milligan, Cedar Rapids. Per mile \$9.00; Linn 11.50, total \$92.00.

Columbia Mutual Tel. Line, L. S. Whiting, Eldora. Per mile \$7.75; Grundy 1.50, \$11.63; Hardin 5.50, \$42.63; total \$54.28.

Columbia Tel. Co., Fred Timm, Tama. Per mile \$9.90; Tama 12.50, total \$112.75.

Concord Elm Tel. Co., E. D. Hammon, Garner. Per mile \$9.75; Hancock 12.50, total \$121.63.

Concord Mutual Tel. Co., L. E. Clark, Shannon City. Per mile \$7.50; Ringgold 2, \$14.00; Union 2, \$14.00; total \$29.20.

Concord Tel. Co., John Barnable, Lawton. Per mile \$11.00; Woodbury 12, total \$132.00.

Concord Tel. Line, Bert Dars, Indianapolis. Per mile \$8.75; Warren 5, total \$29.25.

Cone Tel. Co., Will Zimpe, Traer. Per mile \$10.00; Tama 8.75, total \$87.50.

Con Falls Tel. Co., W. H. Pudil, Swisher. Per mile \$12.70; Johnson 22, total \$279.40.

Confidence & Bethlehem Straight Line, Orval Green, Russell. Per mile \$7.50; Wayne 7, total \$52.60.

Confidence & Russell Tel. Line, Charlie Putnam, Russell. Per mile \$6.70; Lucas 4, \$26.80; Wayne 4, \$26.80; total \$53.60.

Conn Tel. Line, Dan A. Conn, Parkersburg. Per mile \$5.00; Butler 6.12, total \$29.65.

Conn Center Tel. Line, Jacob Arnold, Walker. Per mile \$8.60; Buchanan 4, \$24.40; Linn .50, \$4.20; total \$28.70.

Conn & Quasqueton Tel. Line, Carl Peterson, Rowley. Per mile \$10.60; Buchanan 4.50, total \$47.70.

Conway & Blockton Tel. Connors Stephens, Blockton. Per mile \$8.75; Taylor 12, total \$105.00.

Conway County Farm Mutual, Assn., G. W. Hough, Conway. Per mile \$8.20; Taylor 5.50, total \$45.63.

Conway Short Line, F. C. Cooper, Conway. Per mile \$12.65; Taylor 5, total \$63.25.

Conn Grove Tel. Co., Sam C. Thompson, Thompson. Per mile \$9.80; Winnebago 21.75, total \$212.15.

Coon Hollow Tel. Line, Mrs. A. Nelson, Pella. Per mile \$5.00; Marion 4, total \$32.00.

Coon Rapids & Erastus Tel. Co., Allen Bower, Coon Rapids. Per mile \$10.00; Carroll 25, \$2.50; Guthrie 4.75, \$42.50; total \$45.00.

Coon Valley Mutual Tel. Assn., Ira T. Stanley, Earham. Per mile \$5.00; Dallas 6.75, \$37.75; Madison 50, \$1.50; total \$45.25.

Coon Valley Mutual Tel. Co., F. C. Blair, Yetter. Per mile \$11.40; Calhoun 1, \$11.40; Sac 15, \$171.90; total \$183.30.

Coon Valley Tel. Co., W. H. Rust, Seranton. Per mile \$7.00; Carroll 16, total \$70.00.

Coon Valley Tel. Co., E. E. Lusk, Redford. Per mile \$10.00; Dallas 5.25, \$22.50; Guthrie 75, \$75.00; total \$97.50.

Coon Valley Tel. Co., Alva Dygert, Panora. Per mile \$8.25; Guthrie 450, total \$446.25.

Coon Valley Tel. Line, J. L. Drake, Grand Junction. Per mile \$5.80; Greene 21, total \$215.60.

Coon Valley Tel. Line No. 11, F. C. Moorhead, Monteith. Per mile \$7.00; Guthrie 6, total \$42.00.

Cooper Mutual Tel. Ex., Harry White, Cooper. Per mile \$11.70; Greene 40, total \$471.16.

Copper Head Tel. Line, L. H. Arto, Ottumwa. Per mile \$5.90; Wapello 8, total \$47.20.

Corn Belt & Shannon City Tel. Line, Wm. Markley, Shannon City. Per mile \$6.85; Ringgold 6, total \$41.00.

Corn Belt Tel. Co., Louis Krier, Estherville. Per mile \$8.85; Emmet 1728, total \$154.58.

Corn Belt Tel. Line, A. F. Kosnar, Clutier. Per mile \$9.60; Tama 6, total \$57.60.

Cotner Tel. Line, H. Ursan, Reinbeck. Per mile \$6.00; Grundy 6.75, total \$40.50.

Corydon & Cambria Tel. Co., S. A. Fry, Corydon. Per mile \$7.65; Wayne 1.75, total \$13.04.

Coster Tel. Line, N. S. Hamige, Shell Rock. Per mile \$3.00; Butler 12, total \$36.00.

Cottage Hill Tel. Co., S. H. Ellison, Martelle. Per mile \$10.00; Jones 8, total \$80.00.

Cottonwood Glen Farmers Tel. Co., Arthur Badeller, Wilton Junction. Per mile \$8.00; Muscatine 3, total \$24.00.

Cottonwood Mutual Tel. Line, A. F. Roseau, Panora. Per mile \$10.00; Guthrie 7, total \$70.00.

Cottonwood Tel. Line, G. B. Welda, Diagonal. Per mile \$8.00; Ringgold 10, total \$80.00.

County Home Tel. Line, O. McFee, Independence. Per mile \$10.65; Buchanan 3, total \$31.95.

County Line Tel., Horace Wise, Dexter. Per mile \$9.20; Adair 8.25, \$76.75; Dallas 75, \$6.38; Guthrie 1, \$9.30; Madison 75, \$6.38; total \$99.59.

County Line Tel. Co., Glen Lowry, Garwin. Per mile \$9.50; Marshall 1.25, \$11.88; Tama 11.75, \$111.62; total \$123.50.

County Line Tel. Co., Thos. Roberts, Jr., Marcus. Per mile \$3.00; Cherokee 3, \$75.00; Plymouth 2, \$16.00; total \$91.00.

County Line Tel. Co., Jacob Huber, Blakesburg. Monroe, total assessment \$43.00.

County Line Tel. Co. No. 1, B. Weaver, Sheldon. Per mile \$11.00; O'Brien 1.50, \$17.40; Sioux 1.50, \$17.40; total \$34.80.

County Line Tel. Line, E. A. Walter, Victor. Per mile \$9.00; Poweshiek 2.5, total \$22.50.

Crabtown & Cedar Grove Tel. Line, Peter J. Edwards, Bernard. Per mile \$13.25; Jackson 9.50, total \$62.43.

Crescent Mutual Tel. Co., George McCann, Osceola. Per mile \$3.00; Clarke 18, total \$117.00.

Crescent Mutual Tel. Line, H. M. Bush, Kent. Per mile \$9.20; Adams 9, \$82.80; Union 25, \$2.39; total \$85.19.

Crescent Tel. Co., P. J. Pederson, Clear Lake. Per mile \$17.00; Cerro Gordo 14.50, total \$246.50.

Cresco Rural Tel. Line, M. J. Jones, Algona. Per mile \$7.80; Kosuth 150, total \$35.10.

Creston & Ringgold Farmers Mutual Tel. Line, E. E. Truman, Diagonal. Per mile \$11.00; Union 4, total \$44.00.

Crooked Creek Tel. Co., M. Tierney, West Chester. Per mile \$10.45; Washington 2.50, total \$27.27.

Cross Tel. Line, Carl Walter, Quasqueton. Buchanan, total assessment, \$15.00.

Crosby Tel. Line, Jas. Swift, Washington. Per mile \$3.70; Washington 5.50, total \$43.35.

Cross Roads Mutual Tel. Line, Geo. E. Ferren, Plano. Per mile \$7.65; Wayne 2.50, total \$26.78.

Cross Roads Tel. Co., E. D. Martin, Bloomfield. Per mile \$10.00; Davis 4.50, total \$45.00.

Cross Roads Tel. Co., George Spieker, Cumberland. Per mile \$7.00; Cass 8, total \$56.00.

Crowley Tel. Line, J. P. Crowley, Winthrop. Per mile \$7.00; Buchanan 7.75, total \$44.25.

Crowl Kinn Short Line, Lester C. Daniel, Murray. Per mile \$6.45; Clarke 3.95, total \$25.38.

Crysal Mutual Tel. Co., John Probin, Traer. Per mile \$2.75; Tama 20, total \$55.00.

Curry Tel. Line, Orville Nelson, Clearfield. Per mile \$10.65; Ringgold 3.0, \$32.33; Taylor 3.25, \$34.61; total \$29.94.

Curtis Short Line Tel. Co., F. T. Carson, Chariton. Per mile \$7.00; Lucas 21, total \$14.70.

Cutter Short Line, W. A. Lehman, Cumberland. Per mile \$7.00; Cass 11, total \$77.00.

Cuttler Tel. Line, J. P. Cutler, Castana. Monona, total assessment \$5.00.

Dalby Trottsow Tel. Co., R. H. Dalby, Dywatt. Per mile \$4.00; Benton 2, total \$16.00.

Dale Center Tel. Co., Richard L. Watts, Paulina. Per mile \$6.80; O'Brien 11.25, total \$76.50.

Dale Highland Tel. Co., G. W. Augustson, Pringle. Per mile \$6.60; O'Brien 11.25, total \$75.90.

Dale Southern Tel. Co., C. W. Disney, Stuart. Per mile \$8.50; Guthrie 3, total \$24.90.

Dallas Center Short Mutual Line, T. A. Harris, New Market. Per mile \$11.75; Taylor 4, total \$47.00.

Dallas Mutual Tel. Co., Ora Welch, Dallas. Per mile \$8.45; Marion 14, total \$118.30.

Daniel Short Line, C. P. Daniel, Murray. Clarke, total assessment \$12.50.

Dayton Independent Tel. Co., Arthur H. Schultz, Deep River. Per mile \$7.00; Iowa 9.75, \$68.25; Poweshiek 4.20, \$37.75; total \$99.00.

Dayton Tel. Co., Inc., Carl Litterer, Clarksville. Per mile \$4.35; Butler 2, \$8.70; Floyd 9.42, \$40.97; total \$49.67.

Daytonville Mutual Tel. Co., L. Bottenfield, Wellman. Per mile \$14.00; Washington 8, total \$44.00.

Deep Creek Tel. Co., John Schrier, Remsen. Per mile \$6.50; Plymouth 4.50, total \$28.25.

Deep River Mutual Tel. Co., N. H. Keller, Deep River. Per mile \$38.10; Poweshiek 5, total \$190.50.

Deer Park Mutual Tel. Co., Geo. Trieschmann, Wellman. Per mile \$12.00; Washington 3.25, total \$40.00.

Delphos & Benton Short Line, J. L. Helmes, Benton. Per mile \$8.50; Ringgold 2, total \$25.50.

Democratic Tel. Line, L. C. Darrah, Plano. Per mile \$8.30; Appanosee 6.50, total \$53.95.

Derby & Warren Township Tel. Line, S. K. Baber, Chariton. Per mile \$8.35; Lucas 14, total \$116.90.

Diagonal Benton Mutual Tel. Co., F. Rychnosky, Benton. Per mile \$8.75; Ringgold 13.25, total \$115.95.

Diagonal Corinth Knowlton & Shannon City Telephone, K. E. Youns, Diagonal. Per mile \$8.00; Ringgold 6, total \$48.00.

Diagonal & Grant Center Tel. Line, C. G. Deal, Diagonal. Per mile \$8.40; Ringgold 7.25, total \$60.90.

Diagonal & Polk Tel. Line, L. H. Hows, Diagonal. Per mile \$11.00; Ringgold 19, total \$110.00.

Diagonal Tel. Co., Hobart Follett, Eldora. Per mile \$7.20; Hardin 4.50, total \$32.40.

Diagonal Tel. Co., G. A. Freeman, Erandon. Per mile \$8.00; Buchanan 5.50, total \$44.00.

Diagonal Tel. Co., C. H. Collins, Russell. Per mile \$8.45; Lucas 3.75, total \$32.44.

Dillon Farmers Tel. Line, Fred Gummert, Marshalltown. Per mile \$3.95; Marshall 7.50, total \$74.53.

Dinadale Reinbeck Farmers Tel. Line, Miles L. Arnold, Reinbeck. Per mile \$4.70; Grundy 4.75, \$41.32; Tama 6.25, \$54.38; total \$55.71.

District No. 7 Tel. Line, A. G. Nims, Maquoketa. Per mile \$12.75; Jackson 2, total \$27.50.

Doe Branch Tel. Co., A. D. Sylvester, Glidden. Per mile \$8.10; Carroll 10, total \$81.00.

Dodge Tel. Line, Ernest Peterson, Titonka. Per mile \$8.50; Kosuth 9, total \$84.10.

Doon & Alvord Tel. Line No. 3, D. H. Clausing, Rock Rapids. Per mile \$7.75; Lyon 15, total \$115.50.

Doon Township Tel. Line, J. W. Smith, Doon. Per mile \$7.25; Lyon 5.50, total \$69.53.

Douds Independent Tel. Line, Roy Greenfield, Douds. Per mile \$10.00; Van Buren 4, total \$40.00.

Douds Leando Southwestern Tel. Co., W. A. Hewitt, Douds. Per mile \$18.50; Van Buren 4, total \$43.50.

Douds Tel. Line, W. L. Pollock, Douds. Per mile \$20.25; Van Buren 2, total \$40.50.

Douglas Center Tel. Line, John E. Vogel, Nodaway. Per mile \$9.50; Adams 5, total \$47.50.

Douglas Short Line, J. E. Smith, Creston. Per mile \$6.80; Union 1.15, total \$52.70.

Downey Mutual Tel. Line, C. R. Gates, West Branch. Per mile \$9.45; Cedar 9.75, \$54.34; Johnson 5.50, \$4.72; total \$59.06.

Downey & Scott Tel. Co., W. A. Meardon, Iowa City. Per mile \$3.50; Cedar 1.15, \$14.83; Johnson 6.75, \$57.37; total \$72.25.

Drake & Crawford Tel. Line, E. E. Drake, Winterset. Per mile \$7.00; Madison 2.50, total \$17.50.

Drake, E. L. Line, E. L. Drake, Dexter. Per mile \$9.65; Dallas 1.50, total \$14.45.

Draper Tel. Co., Ed Hayes, Buckingham. Per mile \$10.00; Tama 5, total \$50.00.

Duff Tel. Line, C. D. Clelland, Bevington, Madison, total assessment \$10.00.

Dunbar & Gilman Tel. Co., F. A. Narber, Gilman. Per mile \$10.75; Marshall 4.50, total \$48.25.

Dunville Mutual Tel. Line, E. L. Bales, Bloomfield. Per mile \$23.30; Davis 1.15, total \$50.95.

Durant Northeastern Tel. Co., Henry Lehms, Durant. Per mile \$11.20; Cedar 1, \$11.20; Scott 5.75, \$64.40; total \$75.60.

Durant No. 3 Tel. Co., Gustav A. Herrin, Stockton. Per mile \$7.70; Muscatine 4, \$20.80; Scott 6.6, \$5.08; total \$35.58.

Dutch Creek Tel. Co., C. O. Greenwood, Keota. Per mile \$8.30; Washington 5.50, total \$45.85.

Dutch Creek Tel. Co., R. R. Ellison, Anamosa. Per mile \$8.75; Jones 4.50, total \$59.25.

Dutch Ridge Tel. Co., K. A. Smith, Douds. Per mile \$9.20; Van Buren 3, total \$52.80.

Dutch Stub Tel. Co., Rex R. Keck, Laurens. Per mile \$9.30; Palo Alto 4, \$37.50; Pocahontas 12.25, \$113.92; total \$151.12.

Dutton & Iron Hills Line, Walter Dutton, Maquoketa. Per mile \$7.90; Jackson 2.25, total \$22.75.

Duwa-Hofer Tel. Line, Wm. J. Duwa, Kalona. Per mile \$8.25; Washington 2.75, total \$14.42.

Eagle & Garrison Tel. Line, Burton Blough, Garrison. Per mile \$3.85; Beers 6.75, total \$59.74.

Eagle Lake Tel. Line, J. E. Erickson, Armstrong. Per mile \$6.80; Kosuth 1, \$40.90; Emmet 2.50, \$17.00; total \$57.80.

Eagleville Mutual Tel. Line, A. E. Walton, Wellman. Per mile \$8.25; Iowa 6, \$53.00; Washington 2.5, \$2.06; total \$53.06.

Eakin Tel. Line, Earl W. Johns, Sibley. Per mile \$5.60; Osceola 3, total \$51.80.

East Beech Tel. Co., O. S. Bowery, Beech. Per mile \$40.60; Warren 5.0, total \$50.60.

East Byron Tel. Line, Fred Crow, Winthrop. Per mile \$8.00; Buchanan 7, total \$56.00.

East Buffalo Tel. Co., W. M. Ferrin, Winthrop. Per mile \$8.40; Buchanan 1.75, total \$56.70.

East Center Private Line, William Nedderman, Lovilia. Per mile \$18.00; Monroe 2.50, total \$25.00.

East Center Tel. Co. of Clarinda, Paul Kothner, Clarinda. Per mile \$8.35; Page 14, total \$118.58.

East Central Rural Tel. Line No. 90, Jos. Knecht, Whittenmore. Per mile \$10.75; Kosuth 5, total \$53.75.

Eastern Star Mutual Line, Fred Plum, Bussey. Per mile \$10.40; Monroe 5, total \$52.00.

Eastern Tel. Co., W. J. Allen, Laurens. Per mile \$9.70; Pocahontas 4, total \$38.80.

Eastern Union County Tel. Co., F. A. Cramer, Thayer. Per mile \$9.60; Union 2.50, total \$120.00.

East Farmers Tel. Line No. 9, John J. Small, Bellevue. Per mile \$10.00; Jackson 5, total \$50.00.

East Grant Tel. Line, R. H. Glenser, Sheldon. Per mile \$10.00; Sioux 6.20, total \$62.00.

East Gravity Short Line No. 10, Lee Berry, Gravity. Per mile \$9.60; Taylor 6, total \$57.60.

East Hickory Tel. Co., Frank Hayek, Toledo. Per mile \$8.15; Tama 7.50, total \$61.12.

East Highland & Columbus Tel. Line, Geo. A. Dolezal, Tama. Per mile \$7.00; Tama 18, total \$126.00.

East Holman Township Tel. Line, Frank Cronin, Sibley. Per mile \$9.00; Osceola 10.50, total \$54.00.

East Iowa Township Tel. Line, E. M. Cress, Atalissa. Per mile \$4.00; Cedar 3, total \$54.00.

East Liberty Tel. Line, H. M. Richards, West Liberty. Per mile \$9.65; Muscatine 2.25, total \$21.71.

East Liberty Tel. Line, Clarence Phillips, Larrabee. Per mile \$10.30; O'Brien 4.50, total \$46.35.

East Lincoln Tel. Co., Ben Maeder, Mt. Elna. Per mile \$8.20; Adams 11, total \$90.20.

East Lincoln Tel. Co., E. W. Ruggies, Carlisle. Per mile \$9.50; Warren 15, total \$142.50.

East Line No. 3 Tel. Co., Wm. Seller, Maquoketa. Per mile \$8.00; Jackson 7.50, total \$60.00.

East Line Mutual Tel. Co., J. A. Harper, Redfield. Per mile \$9.65; Dallas 27, total \$260.55.

East Lyman Mutual Tel. Assn., P. H. Martens, Griswold. Per mile \$10.95; Cass 4, total \$43.60.

East Madison Tel. Co., Alice Crow, Aurora. Per mile \$6.60; Buchanan 6.50, total \$42.90.

East Marion Tel. Co., Theo. Carlson, Stratford. Per mile \$10.60; Hamilton 18.50, total \$196.10.

East Monteth and Panora Mutual Tel. Line, Jas. D. Dudley, Panora. Per mile \$9.60; Guthrie 10, total \$96.00.

East Nichols Tel. Line No. 1, F. E. Pike, Nichols. Per mile \$8.60; Muscatine 3.75, total \$49.45.

East Norway Tel. Line, H. O. Krambeck, Lake Mills. Per mile \$8.65; Winnebago 7.50, total \$64.87.

East Oneida Tel. No. 1, Wilson McCahon, Clutier. Per mile \$11.30; Tama 7.25, total \$81.53.

East Otter Creek Tel. Line, Ivan L. Notbohm, Toddville. Per mile \$15.85; Linn 3, total \$47.55.

East Plymouth Rock Tel. Co., Harry McCabe, Cresco. Per mile \$8.50; Winnebago 11.50, total \$97.75.

East Rural Hickory Tel. Co., J. E. Benda, Toledo. Per mile \$4.75; Tama 10, total \$67.50.

East Rural Tel. Line, Robert West, Estherville. Per mile \$9.00; Emmet 8.50, total \$76.50.

East Rural Tel. Line, Fred Boyken, Titonka. Per mile \$9.25; Kosuth 11.50, \$104.35; Winnebago 2.0, \$1.85; total \$108.22.

East Side Eldora Mutual Tel. Line, W. C. Vignar, Eldora. Per mile \$7.00; Hardin 6.75, total \$61.25.

East Summit Tel. Line, H. A. Hosler, Adair. Per mile \$7.00; Adair 11.75, total \$82.25.

East Toledo Tel. Co., Chas. Whallin, Toledo. Per mile \$9.00; Tama 2.75, total \$27.25.



East Union Mutual Tel. Co., Claude Hauser, Whitten. Per mile \$9.50; Hardin 4.50, total \$14.00.

East Union Rural Tel. Line 2 & 26, W. F. Jenkinson, Algona. Per mile \$4.80; Kosuth 11, total \$96.80.

East Union Tel. Line No. 33, F. W. Taylor, Murray. Per mile \$6.00; Clarke 9.75, total \$58.50.

East Warren Tel. Line, Frank Dalmage, Victor. Per mile \$10.00; Poweshiek 4, total \$40.00.

East Waterloo Township Tel. Line, A. H. Ede, Waterloo. Per mile \$13.80; Black Hawk 2.75, total \$50.87.

East Waterloo Township Tel. Line, Oscar Cook, Waterloo. Per mile \$9.50; Black Hawk 7.50, total \$72.12.

East Waterman Tel. Co., J. S. Woolston, Sutherland. Per mile \$6.35; O'Brien 10, total \$63.50.

East Winterset Mutual Tel. Line, H. W. Kile, Winterset. Per mile \$5.15; Madison 12.25, total \$45.59.

East York Tel. Line, Fred M. Keel, Elberon. Per mile \$3.80; Benton 5.6, total \$43.90; Tama 5, total \$23.90.

Ebenezer Tel. Line, L. A. Draper, East Peru. Per mile \$10.00; Madison 5, total \$50.00.

Edmundson Tel. Co., W. G. Bittinger, Thornburg. Per mile \$9.00; Keokuk 1.50, total \$21.50.

Edna Union Tel. Line, Chas. Martens, Cumberland. Per mile \$5.50; Cass 5.79, total \$47.89.

Egypt Short Line, O. H. Lawson, Milton. Van Buren, total assessment \$6.64.

Egypt Tel. Line, Bert Wilson, Milton. Per mile \$21.00; Van Buren 1.25, total \$36.75.

Egypt Tel. Line, W. A. Jones, Lovilia. Per mile \$7.75; Monroe 5, total \$24.15.

Eight Hundred Tel. Line, R. B. Stephenson, Castana. Per mile \$8.75; Monona 5, total \$43.75.

Eighty-Nine Tel. Line, L. A. Warner, Blakesburg. Per mile \$10.00; Monroe 1, total \$20.00.

Elitzen & New Albin Tel. Co., Aug. F. Fruschte, New Albin. Per mile \$3.80; Allamakee 22.50, total \$216.00.

Elberon and Salt Creek Tel. Line, Chas. Shuster, Elberon. Per mile \$10.00; Tama 5.25, total \$52.50.

Eldorado Tel. Line, H. C. Roll, Lovilia. Per mile \$8.75; Monroe 4.66, total \$40.78.

Eldora & Fairfax Tel. Co., O. H. Barz, Eldora. Per mile \$8.00; Hardin 7.25, total \$58.00.

Eldora & Owasa Mutual Tel. Line, C. F. Hayden, Eldora. Per mile \$10.00; Hardin 11, total \$176.00.

Eldora Pleasant View Tel. Line, W. O. Chaney, Eldora. Per mile \$8.25; Hardin 8.50, total \$70.13.

Eldora Troughwaters & Point Pleasant Tel. Line, O. Jones, Eldora. Per mile \$9.50; Hardin 32, total \$304.00.

Elgin Home Tel. Co., John Friedrich, Elgin. Per mile \$10.00; Clayton 14.5, total \$142.50; Fayette 2.25, total \$145.00.

Elk Run Mutual Tel. Line, Frank Oberich, Carroll. Per mile \$4.90; Carroll 10.25, total \$50.23.

Elk Run Tel. Line, R. J. Mallin, Tama. Per mile \$8.80; Tama 9, total \$74.28.

Elk Valley Tel. Line, E. L. Millasp, Lamoni. Per mile \$7.15; Decatur 12.5, total \$159.50; Ringgold 2.75, total \$167.25.

Ellington Center Mutual Tel. Co., Fred L. Meinecke, Ventura. Per mile \$4.25; Hancock 11, total \$30.75.

Ellington Tel. Co., Geo. Hall, Garner. Per mile \$7.80; Hancock 10, total \$78.00.

Ellington Tel. Line, W. M. Rierner, Garner. Per mile \$8.40; Hancock 6, total \$50.40.

Elliott, Chas. Private Line, Chas. Elliott, Bussey. Per mile \$11.00; Mahaska 5, total \$22.00.

Ellis Tel. Line No. 44, John F. Cronk, Iowa Falls. Per mile \$12.00; Hardin 5.18, total \$62.18.

Elm Grove Short Line No. 21, Ed E. Wigton, Winterset. Per mile \$9.25; Madison 7.25, total \$63.80.

Elv Tel. Line No. 1, J. O. Clark, Elv. Per mile \$7.00; Linn 6.50, total \$45.50.

Emergency Tel. Line, G. W. Jorgeson, Garwin. Tama, total assessment \$20.00.

Emerson Mutual Line No. 6, W. A. Smith, Emerson. Per mile \$9.00; Mills 4.50, total \$53.50.

Emerson Mutual Tel. Lines No. 2 & 12, E. A. Jenks, Emerson. Per mile \$7.80; Mills 4, total \$31.20; Montgomery 8, total \$62.60.

Emerson Mutual Tel. Line No. 4, R. H. Himmelman, Emerson. Per mile \$8.50; Mills 5.6, total \$47.50; Montgomery 5, total \$22.35.

Emerson Mutual Tel. Line No. 14, C. Mainquist, Emerson. Per mile \$7.00; Mills 7.2, total \$50.50; Montgomery 10.50, total \$78.75.

English River Mutual Tel. Line, Everett McArthur, Wellman. Per mile \$9.60; Washington 2.50, total \$20.10.

Esperoth Tel. Co., H. E. Fessler, Cleghorn. Per mile \$7.80; Cherokee 12, total \$93.60.

Essex Tel. Line, A. T. Waples, Castana. Monona, total assessment \$7.75.

Erie Calumet Rural Tel. Line, Christ Heldt, Paulina. Per mile \$9.00; Cherokee 2, total \$18.00; O'Brien 5, total \$45.00.

Erie Tel. Line, Fred Saller, Ackley. Per mile \$9.35; Franklin 3.75, total \$23.06; Hardin 2.75, total \$29.12.

Essex Farmers Mutual Tel. Co., W. C. Beaver, Harvey. Per mile \$11.00; Marion 5.50, total \$60.50.

Eureka Mutual Tel. Line, Ward Easley, Washington. Per mile \$11.00; Washington 21.50, total \$238.50.

Everett Tel. Line, Wilson Everett, Castana. Per mile \$5.50; Monona 3, total \$16.50.

Evergreen Mutual Tel. Co., Earl Lamer, Whitten. Per mile \$9.70; Grundy 7.5, total \$73.70; Hardin 4, total \$44.67.

Evergreen Rural Tel. Line, W. H. Maurer, Wilton Junction. Per mile \$10.40; Muscatine 5.50, total \$57.20.

Evergreen Tel. Co., Allen B. Jackson, Mechanicsville. Per mile \$8.00; Cedar 3.50, total \$121.50.

Evergreen Tel. Line, Glen Clough, Toledo. Per mile \$7.50; Tama 3, total \$22.50.

Excelsior Tel. Line, C. E. Caldwell, Oskaloosa. Per mile \$9.30; Mahaska 2.50, total \$32.55.

Excelsior Tel. Line, H. C. Leonhard, Muscatine. Per mile \$14.00; Muscatine 2.50, total \$35.00.

Excelsior Tel. Line, Boyd C. Morrison, Jordan. Per mile \$12.00; Boone 3.50, total \$42.00.

Exter Private Tel. Line, R. S. Eyres, La Mars. Per mile \$8.00; Plymouth 6.50, total \$52.00.

Fairhaven Tel. Co., Henry Busch, Jr., Gladbrook. Per mile \$9.00; Tama 4.50, total \$40.50.

Fairview & Lewis Tel. Assn., A. C. Kaiser, Lewis. Per mile \$9.00; Cass 11, total \$105.60.

Fairview Mutual Tel. Line, J. Marcusson, Clio. Per mile \$9.00; Wayne 10, total \$90.00.

Fairview Mutual Tel. Line, Glen Sowers, Henderson. Per mile \$9.50; Mills 8, total \$76.00.

Fairview & Shambaugh Rural Tel. Line, W. N. Whitehill, Clarinda. Per mile \$10.10; Page 10.50, total \$106.55.

Fairview Tel. Assn., H. R. Lyman, Central City. Per mile \$7.65; Linn 12.75, total \$105.12.

Fairview Tel. Co., Frank Hamilton, Wapella. Per mile \$4.75; Louisa 14, total \$66.50.

Fairview Tel. Co., T. D. Murray, Sioux City. Per mile \$9.50; Plymouth 5.37, total \$52.89.

Fairview Tel. Line, Fred Satterwaite, Muscatine. Per mile \$12.00; Muscatine 3, total \$36.00.

Fairview Tel. Line, Isidor Stalret, Toledo. Per mile \$8.40; Tama 11.50, total \$96.60.

Fairview Tel. Line No. 23, H. Q. Orr, Osceola. Per mile \$8.75; Clarke 4, total \$35.00.

Farmers Farmers Mutual Tel. Co., O. D. Hafner, Guthrie Center. Per mile \$9.40; Guthrie 13, total \$124.80.

Farmers Tel. Line (Private), L. V. Farley, Osceola. Clarke, total assessment \$12.25.

Farmdale Tel. Co., Mrs. E. A. Thrams, Mason City. Per mile \$9.35; Cerro Gordo 18, total \$169.30.

Farmers Central Tel. Co., Albert Amundson, Locust. Per mile \$8.50; Winnebago 5.75, total \$82.48.

Farmers Central Tel. Co., Henry Gettman, Ladyard. Per mile \$7.50; Kosuth 17.50, total \$131.25.

Farmers East Tel. Line No. 18, Chas. J. Cornelius, Bellevue. Per mile \$15.00; Jackson 8, total \$45.00.

Farmers Fairview Mutual Tel. Line, W. F. Havard, Grand River. Per mile \$7.00; Clarke 8, total \$62.40.

Farmers Friend Tel. Co., Jay Kratzer, Central City. Per mile \$7.30; Lynn 430, total \$47.55.

Farmers Ideal Tel. Line, Henry Haverly, Wesley. Per mile \$9.00; Hancock 1, \$27.00; Kossuth 1, \$9.00; total \$36.00.

Farmers Independent South Tel. Line No. 1, Walter Hoyt, Maquoketa. Per mile \$5.50; Jackson 2.50, total \$24.00.

Farmers Independent Tel. Line, H. L. Brammer, Grand River. Per mile \$11.25; Decatur 4.18, total \$71.45.

Farmers Line, George Michael, Walker. Per mile \$7.00; Benton 50, \$130; Buchanan 7.75, \$19.25; Lynn 75, \$5.25; total \$28.00.

Farmers Line No. 17, Wm. A. Stedlich, Hartley. Per mile \$11.25; O'Brien 224, total \$28.12.

Farmers Line or Tel. Line No. 8 (Logan Township Tel.), Will Schnepf, Alford. Per mile \$8.40; Lyon 12, total \$160.80.

Farmers Lynn Grove Tel. Line, L. V. Lescock, Mt. Vernon. Per mile \$18.15; Jones 25, \$24.15; Lynn 40, \$58.50; total \$150.75.

Farmers & Merchants Mutual Tel. Co. of Delphos, C. E. Hoover, Delphos. Per mile \$7.50; Ringgold 26, total \$197.60.

Farmers & Merchants Tel. Lines No. 1, 2 and 3, John Martin, Watkins. Per mile \$9.25; Benton 22.50, total \$210.25.

Farmers Mutual Line No. 13, N. E. Hammes, Harper. Per mile \$10.70; Keokuk 2.50, total \$27.45.

Farmers Mutual Northwestern Tel. Line, L. J. Bouslog, Keota. Per mile \$16.00; Keokuk 6.25, total \$68.00.

Farmers Mutual Tel. Assn., C. A. DeVaul, Inwood. Per mile \$8.90; Lyon 11, total \$186.90.

Farmers Mutual Tel. Assn., Jos. Hanson, Inwood. Per mile \$11.00; Lyon 5, total \$77.00.

Farmers Mutual Tel. Assn., P. C. Warder, Ottumwa. Per mile \$19.50; Wapello 48, total \$377.50.

Farmers Mutual Tel. Assn. of Newton, C. D. Newell, Newton. Per mile \$16.15; Jasper 73, total \$766.50.

Farmers Mutual Tel. Co., Mrs. W. C. Nelson, Algona. Per mile \$7.70; Kossuth 10.50, total \$80.85.

Farmers Mutual Tel. Co., Edw. Dronester, Bancroft. Per mile \$9.50; Kossuth 81, total \$79.00.

Farmers Mutual Tel. Co., Edwin B. Grimes, West Union. Per mile \$9.50; Fayette 11.75, total \$108.15.

Farmers Mutual Tel. Co., P. L. Hites, Allison. Per mile \$7.60; Butler 10, total \$76.00.

Farmers Tel. Line of Deep River, Frank Grubb, Deep River. Per mile \$4.80; Mahaska 1, \$4.65; Poweshiek 6, \$27.90; total \$32.55.

Farmers Tel. Co. Division "D", Fred Battin, Lake View. Per mile \$8.10; Sac 14.50, total \$115.90.

Farmers Tel. Line Division "E", O. F. Westrom, Lake View. Per mile \$4.50; Sac 4, total \$42.00.

Farmers Mutual Tel. Co. of Grant Township, A. O. Milbrandt, Buffalo Center. Per mile \$8.50; Hancock 25, \$21.15; Winnebago 11.25, \$95.62; total \$97.75.

Farmers Mutual Tel. Co. Kruser Division, Thos. Brown, Lake View. Per mile \$8.00; Sac 8.50, total \$68.00.

Farmers Mutual Tel. Co. of Pitzer, O. J. DeVaul, Earlham. Per mile \$12.50; Adair 75, \$9.00; Dallas 2, \$24.00; Guthrie 1, \$12.00; Madison 31.75, \$101.00; total \$114.60.

Farmers Mutual Tel. Co. of Rock Rapids, A. G. Miller, Rock Rapids. Per mile \$3.30; Lyon 141, total \$117.30.

Farmers Mutual Tel. Co. of Rhodes & Baxter, H. G. Duncan, Rhodes. Per mile \$5.00; Jasper 4, \$12.00; Marshall 7.50, \$66.00; total \$92.00.

Farmers Mutual Tel. Co. No. 5, G. H. Feldman, Keokuk. Per mile \$7.25; Johnson 1.25, \$9.18; Washington 6.25, \$45.94; total \$54.32.

Farmers Mutual Tel. Exchange, A. L. Thorburn, Webster. Per mile \$10.00; Keokuk 5.50, total \$55.00.

Farmers Mutual Tel. Line, W. N. Buoy, Corydon. Per mile \$8.70; Wayne 130, total \$47.85.

Farmers Mutual Tel. Line, Chester E. Sutton, Homestead. Per mile \$15.00; Clarke 75, \$43.38; Decatur 2, \$17.00; Lucas 5.25, \$44.63; total \$68.81.

Farmers Mutual Tel. Line, Robert Nordmeyer, Clarksville. Per mile \$8.00; Butler 6, total \$48.00.

Farmers Mutual Tel. Line, J. H. Polk, Winthrop. Per mile \$7.50; Buchanan 1.50, total \$56.25.

Farmers Mutual Tel. Line No. 3, Alva Haney, Glenwood. Per mile \$12.50; Mills 2.12, total \$27.26.

Farmers Mutual Tel. Line No. 9, C. W. Albertson, Inwood. Per mile \$8.00; Lyon 9.10, \$72.80; Sioux 2, \$16.00; total \$88.80.

Farmers Mutual Tel. Line No. 17, Clyde Owen, Bussey. Per mile \$11.00; Marion 2.50, total \$27.50.

Farmers Mutual Tel. Line No. 22, Rollie Pearson, Maxwell. Per mile \$12.00; Story 1.50, total \$19.50.

Farmers Mutual Tel. Co. No. 24, R. J. Dalbey, Hepburn. Per mile \$7.00; Page 5.50, total \$55.50.

Farmers Mutual Tel. Co. No. 59, J. H. Hanley, Wellman. Per mile \$9.30; Keokuk 2.75, \$25.37; Washington 5.50, \$51.15; total \$76.72.

Farmers Mutual Tel. Line No. 93, John H. Bennick, Taintor. Per mile \$7.00; Jasper 4, \$28.00; Mahaska 4, \$28.00; total \$64.00.

Farmers Mutual Trunk Line No. 6, Edwin A. Carter, Glenwood. Per mile \$7.50; Mills 5.50, total \$43.45.

Farmers Mutual Union Tel. Co., Frank J. Vodicka, Kalena. Per mile \$8.50; Washington 8, total \$51.00.

Farmers Northwestern Tel. Co., G. W. Piper, Osceola. Per mile \$10.00; Clarke 5.25, total \$52.50.

Farmers Rippey Angus Tel. Co., J. H. Van Sooy, Rippey. Per mile \$9.00; Boone 6.75, \$60.75; Greene 9.25, \$87.75; total \$148.50.

Farmers Rural Tel. Line No. 99, Fred Rover, Greene. Per mile \$8.70; Butler 11, total \$95.70.

Farmers Short Line No. 8, C. C. Tabler, Weldon. Per mile \$14.00; Clarke 1.50, total \$21.00.

Farmers Star Mutual Tel. Line, R. N. Chambers, Knoxville. Per mile \$10.00; Marion 3.25, total \$32.50.

Farmers Tel. Co., J. J. Fitzsimmons, Neola. Per mile \$9.50; Pottawattamie 14, total \$133.00.

Farmers Tel. Co. No. 1, Bernard C. Wyggle, Clarksville. Per mile \$13.10; Butler 2.50, total \$45.85.

Farmers Tel. of Lake View Division "F", Thos. C. Tapley, Lake View. Per mile \$3.25; Sac 9.50, total \$78.40.

Farmers Tel. Lines of Lester Nos. 2 & 5, Henry Mogler, Alford. Per mile \$10.50; Lyon 7.25, total \$76.13.

Farmers Tel. Line No. 7, L. P. Way, Bussey. Per mile \$7.00; Mahaska 6, total \$42.00.

Farmers Tel. Line No. 7, George Backour, Maxwell. Per mile \$8.40; Story 4.25, total \$35.70.

Farmers Tel. Line No. 10, Tom Shafer, Wellsburg. Per mile \$9.50; Grundy 5.50, total \$52.25.

Farmers Tel. Line 14, John Weih, Sunbury. Per mile \$12.50; Cedar 2, total \$25.00.

Farmers Tel. Line No. 300, Beatrice Barber, Ticonic. Per mile \$9.25; Monona 5, total \$46.25.

Farmers Tel. Line No. 309 of Ticonic, Beatrice Barber, Ticonic. Per mile \$9.25; Monona 4, total \$23.00.

Farmers Union Tel. Co., G. W. Welling, Creston. Per mile \$5.00; Union 9, total \$45.00.

Farmers Union Tel. Co., J. H. Strahmann, Paulina. Per mile \$8.50; O'Brien 17, total \$161.50.

Farmers Union Tel. Line, E. A. Risinger, Spragueville. Per mile \$10.00; Jackson 5, total \$50.00.

Farmersville Tel. Line, Lewis Peters, Clutier. Per mile \$11.75; Tama 4, total \$47.00.

Farmersville Tel. Line No. 38, J. G. McDonough, Lacey. Per mile \$8.00; Mahaska 6, total \$48.00.

Farmers West Line Tel. L. T. Nelson, Laurens. Per mile \$6.50; Buena Vista 1, \$6.30; Pocahontas 6.50, \$44.20; total \$51.00.

Farmington Central Tel. Line, Chris Peterson, Jr., Wilton Junction. Per mile \$8.00; Cedar 5.84, total \$46.72.

Parson Tel. Co., Mrs. H. A. Henry, Parson. Per mile \$15.00; Jefferson 3, \$45.00; Wapello 20, \$450.00; total \$495.00.

## TAXABLE VALUATION OF

Fasold Private Line, W. Fasold, Keokuk, total assessment \$1.00.  
 Faulkner Tel. Co., G. E. Wagner, Faulkner. Per mile \$12.50; Franklin 15.15, total \$413.75.  
 Fayette Township Independent Tel., Harvey Booth, Shellsburg. Per mile \$19.00; Lynn 2, total \$80.00.  
 Felix Center Mutual Tel. Line, Oren Christman, Whitten. Per mile 13.00; Grundy 8.25, total \$82.25.  
 Felix No. 2 Mutual Tel. Line, A. S. Haxton, Whitten. Per mile \$9.62; Grundy 4.75, \$45.84; Hardin 2.5, \$24.41; total \$48.15.  
 Ferguson Tel. Line, J. A. Workman, Ferguson. Per mile \$12.20; Marshall 11, total \$146.00.  
 Fern Tel. Line No. 9, R. L. Tammen, Parkersburg. Per mile \$11.00; Butler 4, \$25.01; Grundy 2.50, \$24.20; total \$26.40.  
 Fern Tel. Line No. 35, W. H. Henning, Parkersburg. Per mile \$7.00; Butler 1, \$7.00; Grundy 6, \$42.00; total \$49.00.  
 Ferry Tel. Co. No. 9, Frank H. Enoch, Beacon. Per mile \$10.00; Mahaska 1, total \$20.00.  
 Festina Tel. Co., J. R. Lonsing, Festina. Per mile \$10.00; Fayette 2.50, \$25.00; Winneshiek 45.50, \$455.00; total \$480.00.  
 Figgins & Cart Mutual Tel. Line, O. P. Cart, Morton Mills. Per mile \$4.50; Montgomery 6.25, total \$30.00.  
 Figgins, W. E. Tel. Line, Owen King, Bussey. Per mile \$8.50; Marion 1.5, total \$38.12.  
 Fisher Tel. Line, Milo J. Miller, Kalona. Per mile \$9.30; Johnson 1.50, \$13.50; Washington 2, \$18.00; total \$32.40.  
 Five Hundred Tel. Line, Dan Leiminger, Gilbert. Per mile \$5.00; Boone 4, \$44.00; Story 2, \$18.00; total \$50.00.  
 Five Oak No. 105 Tel. Line, M. C. Frederich, Richland. Per mile \$2.40; Keokuk 2, total \$48.80.  
 Flatt Independent Tel. Co., Ernest Schubert, Britt. Per mile \$11.00; Hancock 5.50, total \$60.50.  
 Flamingville & Alburnett Tel. Line, Chas. Lyman, Alburnett. Per mile \$16.50; Lynn 5.25, total \$55.12.  
 Fletcher Tel. Line, C. C. Warner, Atlantic. Per mile \$11.00; Cass 11.25, total \$23.75.  
 Flood Creek Tel. Line, Geo. M. Wilder, Clarksville. Per mile \$6.66; Butler II, total \$72.60.  
 Florence Tel. Line, Dave Maag, Norway. Per mile \$8.60; Benton 6, total \$51.60.  
 Florida Independent Tel. Co., Harry Mason, Florida. Per mile \$9.00; Davis 1.50, total \$47.50.  
 Floyd Tel. Co., Gerb Cleveringa, Sheldon. Per mile \$8.35; O'Brien 5, total \$41.75.  
 Folger H. C. Tel. Line or (No. 10 Line), Ward Folger, New Virginia. Per mile \$5.80; Clarke 5.50, total \$47.60.  
 Forest Hill Mutual Tel. Co., A. O. Sonnes, Anamosa. Per mile \$12.75; Jones 2.75, total \$35.00.  
 Forest Home Tel. Line, A. L. Watson, Forest City. Per mile \$10.80; Winneshiek 4.25, total \$45.40.  
 Forest Township Mutual Tel. Co., Gilbert Gullickson, Forest City. Per mile \$9.00; Winneshiek 45.50, total \$409.50.  
 Four Corners Tel. Line, J. J. Grof, Lockridge. Per mile \$12.75; Jefferson 5.50, total \$112.62.  
 Franklin Center Mutual Tel. Co., C. F. Kading, Knoxville. Per mile \$4.75; Marion 20, total \$123.00.  
 Franklin Center Tel. Co., C. B. Allison, Hampton. Per mile \$9.00; Franklin 4.25, total \$38.25.  
 Franklin & Hardin Tel. Co., Arthur Hamilton, Iowa Falls. Per mile \$11.20; Franklin 33.50, \$351.75; Hardin 2, \$21.00; total \$372.75.  
 Franklin Mutual Tel. Co. No. 16, Everett Bower, South English. Per mile \$10.00; Keokuk 3.50, total \$35.00.  
 Franklin Mutual Tel. Line, J. S. Guengerich, Wellman. Per mile \$9.95; Iowa 1.75, \$17.42; Washington .50, \$4.98; total \$22.40.  
 Franklin Star Farmers Mutual Tel. Line, Vessie Hinkle, Bloomfield. Per mile \$11.00; Davis 6, total \$66.00.  
 Franklin Tel. Line, R. N. Nine, Chariton. Per mile \$10.00; Lucas 7.50, total \$75.00.  
 Frederic Mutual Tel. Line, F. J. Steele, Frederic. Per mile \$9.15; Monroe 4, \$37.40; Wapello 1.25, \$11.62; total \$49.00.

## TELEGRAPH AND TELEPHONE PROPERTY

Free Stony Creek Tel. Co., J. G. Curtis, Lacona. Per mile \$7.65; Lucas 9.75, \$74.55; Warren .55, \$5.72; total \$80.27.  
 Fremont Center Tel. Co., Fred M. Baker, Lone Tree. Per mile \$5.00; Johnson 1.15, total \$25.60.  
 Fremont Farmers Tel. Co., W. A. Daskam, Cresco. Per mile \$7.40; Howard .75, \$10.75; Winneshiek 8.72, \$64.53; total \$75.20.  
 Fremont Tel. Co., E. F. Chase, Harmony, Minn. Per mile \$13.30; Winneshiek 11, total \$111.30.  
 Fremont Tel. Line, Glen Mulford, Winthrop. Per mile \$7.70; Buchanan 9.50, total \$73.45.  
 Fremont Tel. Line No. 5600, E. C. Schoneberg, Tripoli. Per mile \$10.00; Bremer 8.50, total \$85.00.  
 Fremont Township Mutual Tel. Co., Fred E. Morrison, Lone Tree. Per mile \$10.75; Johnson 15, \$161.25; Louisa 9, \$56.75; total \$228.00.  
 Frost-Hake Tel. Line, L. B. Erdahl, Frost, Minn. Per mile \$7.50; Winneshiek 2, total \$15.00.  
 Fruit Mutual Tel. Line, Edgar Timmons, What Cheer. Per mile \$7.00; Keokuk 7, total \$49.00.  
 Fulton & Iron Hills Tel. Line, Bert Sagers, Fulton. Per mile \$10.00; Jackson 6, total \$60.00.  
 Fulton Tel. Line, F. L. Fultz, Muscatine. Muscatine, total assessment \$10.00.  
 Fulton Tel. Co., George G. Lindeman, Lewis. Per mile \$5.80; Cass 8.75, total \$77.00.  
 Garfield Mutual Tel. Co., Harry Faber, Doon. Per mile \$9.50; Lyon 13.50, total \$138.25.  
 Garfield Special Tel. Line, C. C. Wilhelm, Toledo, Tama, total assessment \$19.40.  
 Gateville Diagonal Tel. Line, Chas. McBlane, Independence. Per mile \$9.50; Buchanan 3.50, total \$33.25.  
 Gaze Calumet Rural Tel. Co., H. K. Rohwer, Gaze. Per mile \$8.00; O'Brien 12.50, total \$100.00.  
 Gaze Farmers Mutual Tel. Co., Simon Tjomsen, Primghar. Per mile \$8.00; O'Brien 7.25, total \$57.60.  
 Gaze Sutherland Tel. Co., Frederick Carlson, Gaze. Per mile \$8.00; O'Brien 17, total \$136.00.  
 Gay Center & Blockton Tel. Line, J. C. Crecelius, Blockton. Per mile \$14.95; Taylor 6.25, total \$92.41.  
 "G" & "H" Sub Line, G. C. Ginn, Conway. Per mile \$3.75; Taylor 1.50, total \$12.15.  
 Gem Tel. Line, T. C. Rogness, Forest City. Per mile \$8.00; Hancock 6, total \$48.00.  
 Genesee Farmers Mutual Tel. Co., O. J. Speer, Buckingham. Per mile \$8.00; Tama 20.50, total \$164.00.  
 Genesee No. 2 Farmers Mutual Tel. Co., R. A. West, Dysart. Per mile \$7.50; Tama 11.75, total \$88.15.  
 Geneva Mutual Tel. Co., H. H. Merchant, Garrison. Per mile \$8.00; Benton 11, total \$88.00.  
 Geneva Tel. Co., Fred Bingle, Jr., Muscatine. Per mile \$10.00; Muscatine 6.50, total \$65.00.  
 Germania Tel. Co., L. F. Klotz, Quasqueton. Per mile \$8.75; Buchanan 8, total \$70.00.  
 German Mutual Tel. Line, Roy Cline, Buffalo Center. Per mile \$5.50; Hancock 1.50, \$8.25; Winneshiek 10, \$55.00; total \$63.75.  
 German & Swede Southern Tel. Co., C. E. Gulbransen, Albert City. Per mile \$8.15; Buena Vista 54, total \$475.20.  
 German Tel. Co. of Conn Valley, Frank Kreft, Yetter. Per mile \$3.75; Calhoun 9, \$34.40; Sac 10, \$31.50; total \$195.95.  
 German Tel. Line, John A. Tull, Bellevue. Per mile \$4.30; Jackson 7.42, total \$46.75.  
 German Tel. Line, Gus Timm, Tama. Per mile \$8.40; Poweshiek 2.25, \$19.35; Tama 9.25, \$79.50; total \$98.90.  
 German Tel. Line, Henry Holtz, Garner. Per mile \$5.20; Cerro Gordo 2, \$16.40; Hancock 7.50, \$62.25; total \$78.95.  
 German Tel. Line, A. Ortel, Tiptonka. Per mile \$8.90; Kosuth 9.35, total \$83.22.  
 German-Town Mutual Tel. Co., E. Bote, Lacona. Per mile \$7.30; Marion 6.50, \$47.45; Warren 6.50, \$47.45; total \$94.90.  
 German Township Tel. Co., John Hickens, Wellsburg. Per mile \$9.10; Grundy 16, total \$145.60.  
 Germany Mutual Tel. Co., E. G. Hartzler, Pulaak. Per mile \$10.00; Davis 6.25, total \$62.50.  
 Germany Tel. Line, P. E. Shimp, Russell. Per mile \$10.00; Lucas 2.50, total \$29.40.  
 Getter Tel. Line, J. T. Downer, Muscatine. Per mile \$8.25; Muscatine 8, total \$66.00.  
 G. G. Line of Douglas & Platte Township Line, A. A. Kitching, Creston. Per mile \$3.50; Union 11.25, total \$37.12.  
 Glard Mendon Township Farmers Mutual Tel. Co., H. J. Klotzbach, McGregor. Per mile \$9.00; Claytown 28, total \$252.00.



Gibson Tel. Line, John W. Jongberg, Armstrong. Per mile \$6.75; Emmet 2, \$13.50; Kosuth 9, \$60.75; total \$74.25.  
 Gibson & Coal Creek Tel. Co., Frank Smithe, What Cheer. Per mile \$16.50; Keokuk 6.75, \$17.87; Mahaska 35, \$2.63; total \$73.50.  
 Gibson & Lester Tel. Co., H. A. Ahlschlager, Barnes City. Per mile \$16.40; Keokuk 1, \$10.40; Mahaska 4, \$41.60; total \$52.00.  
 Gibson & Pleasant Grove Line, Ed G. Vail, What Cheer. Per mile \$7.40; Keokuk 3, \$23.40; Mahaska 5, \$19.00; total \$62.40.  
 Gibson Short Line Tel. Co., Sam McKinn, Gibson. Keokuk, total assessment \$45.00.  
 Gibson & Tilten Rural Line, Walter Timmerman, Gibson. Per mile \$5.50; Keokuk 1.75, \$16.63; Poweshiek 2.75, \$26.12; total \$42.75.  
 Gifford Mutual Tel. No. 29, H. G. Calloway, Union. Per mile \$7.55; Harbuh 6, total \$47.70.  
 Gilbert & Northwestern Tel. Co., Ernest Shepard, Gilbert. Per mile \$12.75; Boone 2.75, \$4.93; Story 4, \$76.10; total \$111.13.  
 Gilman East Highland Tel. Line, Ramus Loviz, Gilman. Per mile \$11.00; Poweshiek 35, \$2.75; Tama 5.50, \$60.50; total \$63.25.  
 Gilman East Short Line, Omar Sawyer, Gilman. Per mile \$11.00; Marshall 1.25, \$17.75; Poweshiek 50, \$5.50; Tama 5.75, \$63.25; total \$82.50.  
 Gilman Newburg Tel. Line, Clint Alden, Gilman. Per mile \$8.75; Jasper 5.25, \$45.94; Marshall 2.25, \$18.49; Poweshiek 50, \$4.28; total \$70.91.  
 Gilman & Pickering Tel. Line, Albert Heng, Gilman. Per mile \$3.30; Marshall 12, total \$99.60.  
 Gilman & Northwestern Tel. Line, Orville Doane, Gilman. Per mile \$8.40; Jasper 9.25, \$74.90; Marshall 2, \$16.00; total \$90.00.  
 Gladstone Rural Tel. Co., L. Wm. Zeman, Tama. Per mile \$10.50; Tama 8, total \$60.00.  
 Glendale Tel. Line, W. R. Galloway, Washington. Per mile \$10.75; Washington 15.25; total \$196.18.  
 Glenwood Farmers Tel. Co., John Smorstad, Decorah. Per mile \$10.75; Ahlman 12, \$17.90; Winneshiek 49.25, \$129.40; total \$258.44.  
 Glenwood Mutual Tel. Line No. 1, J. E. Noah, Glenwood. Per mile \$11.15; Mills 4, total \$45.00.  
 Glidden "L" Tel. Line, C. J. Subbert, Lidderdale. Per mile \$8.30; Carroll 5, total \$41.50.  
 Glidden Willow Creek Mutual Tel. Co., S. G. Lathrop, Glidden. Per mile \$9.00; Carroll 6.75, total \$60.75.  
 Globe Tel. Line, A. E. Freeborn, Winthrop. Per mile \$9.35; Buchanan 4, total \$97.40.  
 G. & M. Tel. Line, Joseph Shapman, Breda. Per mile \$10.35; Carroll 7, total \$72.45.  
 Goodrich Tel. Co. No. 4, Matts Onweiler, Harper. Keokuk, total assessment \$8.50.  
 Golden Star Farmers Mutual Tel. Co., John A. Lahart, Loyilla. Per mile \$7.50; Monroe 14, total \$105.00.  
 Good Hope Tel. Co., L. F. Bower, Correctionville. Per mile \$9.35; Woodbury 5.25, total \$49.00.  
 Good Hope Tel. or Line No. 700, H. A. Morgan, Castana. Per mile \$8.00; Monona 10, total \$30.00.  
 Goodrich Tel. Line, Helemer Hange, Elmore, Minn. Per mile \$7.50; Kosuth 4.50, total \$39.00.  
 Goshen Tel. Line, H. C. Parry, Atalissa. Per mile \$11.65; Muscatine 6, total \$69.90.  
 Goshen Valley Tel. Line, Fred Swain, Atalissa. Per mile \$9.20; Muscatine 5.50, total \$50.60.  
 Gospel Ridge Tel. Co., Lee Withnauer, Guthrie Center. Per mile \$8.00; Guthrie 6.75, total \$54.00.  
 Gospel Ridge Tel. Co., Glen Latta, Pulaaski. Per mile \$6.45; Davis 3, total \$19.35.  
 Grand Line Tel. Co., Roy Glawson, Grand River. Per mile \$7.65; Clarke 1.50, \$11.47; Decatur 7.50, \$57.38; total \$68.85.  
 Grand River Tel. Co., Lyle Edward, Lorimer. Per mile \$7.40; Union 3.25, total \$24.05.  
 Grand River & Van Wert Tel. Line, O. E. Shields, Grand River. Per mile \$8.00; Clarke 35, \$2.90; Decatur 3.75, \$70.00; total \$72.00.  
 Grand View Tel. Line, E. Frank Warren, Pleasantville. Per mile \$8.50; Warren 4.50, total \$23.25.  
 Granite Tel. Co., Frank Grotewold, Larchwood. Per mile \$8.00; Lyon 20, total \$160.00.  
 Grant & Audubon Township Mutual Tel. Co., W. C. Krause, Anita. Per mile \$12.00; Audubon 12, \$12.00; Guthrie 18, \$192.00; total \$324.00.  
 Grant Center Mutual Tel. Fred Basler, Lemox. Per mile \$9.00; Adams 5.25, \$47.25; Taylor 1.75, \$15.75; total \$63.00.  
 Grant Center Mutual Tel. Co., F. H. Miller, Shannon City. Per mile \$9.00; Union 8.45, total \$74.55.  
 Grant City & Blockton Tel. Co., Mrs. Neille Wall, Grant City, Mo. Per mile \$12.45; Taylor 3.50, total \$47.75.  
 Grant District Mutual Tel. Co., E. P. Harris, South English. Per mile \$10.00; Keokuk 4, total \$40.00.

Grant & Houser Tel. Line, G. W. Stinemates, Grant. Per mile \$8.15; Adams 1.50, \$2.38; Montgomery 4.50, \$36.67; total \$37.05.  
 Grant Mutual Tel. Line, S. E. Weber, Ackley. Per mile \$10.30; Franklin 10, total \$102.00.  
 Grant Mutual Tel. Line No. 2, J. F. Lalley, Adair. Per mile \$8.00; Guthrie 12, total \$96.00.  
 Grant & Omega Tel. Co., E. R. Morrison, Hartley. Per mile \$10.00; O'Brien 45, total \$450.00.  
 Grant & Pringhar Rural Tel. Co., R. W. Lemke, Hartley. Per mile \$7.75; O'Brien 12.50, total \$96.89.  
 Grant Re-Organized Tel. Co., J. H. Morten, Adair. Per mile \$7.00; Guthrie 9.25, total \$64.75.  
 Grant Rural Tel. Line, F. H. Selberg, Ledyard. Per mile \$8.00; Kosuth 11, total \$88.00.  
 Grant Short Line, G. S. Embree, Grant. Per mile \$12.35; Montgomery 2.50, total \$23.25.  
 Grant Township Mutual Tel. Line (S. Line), George Warning, Lidderdale. Per mile \$10.50; Carroll 10, total \$106.00.  
 Grant Township Tel. Co., J. B. Murphy, Sutherland. Per mile \$8.50; O'Brien 7.62, total \$67.14.  
 Grant Township Tel. Co., R. J. Mather, Nevada. Per mile \$10.00; Story 10.45, total \$111.15.  
 Grant Township Tel. Co., Richard Newton, Swa City. Per mile \$8.20; Kosuth 21, total \$254.20.  
 Grant Township Tel. Line, Thos. Conner, Glidden. Per mile \$7.50; Carroll 9, total \$67.50.  
 Grape Vine Tel. Line, E. P. Williams, Casey. Per mile \$9.50; Guthrie 6, total \$57.00.  
 Grave Hollow Tel. Co., J. A. Vincent, Charlton. Per mile \$8.00; Lucas 5, total \$44.50.  
 Gravity & Kernon Tel. Line No. 26, A. C. Carlson, Gravity. Per mile \$7.60; Taylor 6.25, total \$47.50.  
 Gravity Mutual Tel. No. 3, A. C. Hicks, Gravity. Per mile \$6.60; Taylor 9, total \$59.40.  
 Great North East Tel. Line, C. W. Huff, Massena. Per mile \$8.00; Cass 3.75, total \$30.00.  
 Great Northern Farmers Tel. Co., Carl L. Wennes, Spring Grove, Minn. Per mile \$9.00; Winneshiek 12, total \$108.00.  
 Great Northern Tel. Line, E. H. Miller, Milton. Per mile \$9.00; Davis 4.25, total \$38.50.  
 Great Northern Tel. Line, W. J. Hill, Sr., Corning. Per mile \$10.25; Adams 2.50, total \$26.37.  
 Great Western Co-operative Tel. Co., M. D. Kely, Archer. Per mile \$10.00; O'Brien 10, \$100.00; Sioux 15, \$150.00; total \$11.150.00.  
 Great Western Tel. Co., Jerry Jackson, Loyilla. Per mile \$12.00; Monroe 2, total \$24.00.  
 Great Western Tel. Line, J. J. Curran, Deep River. Per mile \$5.65; Poweshiek 7.50, total \$42.87.  
 Green Bay Tel. Line, M. G. Carter, Humeston. Per mile \$9.50; Wayne 5.25, total \$49.88.  
 Green Center Mutual Tel. Co., D. B. King, Wellman. Per mile \$14.00; Iowa 15.75, \$369.50; Johnson 14.50, \$209.90; Washington 2.50, \$32.00; total \$593.90.  
 Greenfield Tel. Line, John Miller, Laseon. Per mile \$9.40; Jones 6, total \$56.40.  
 Green Short Line, Overt Cook, Anamosa. Per mile \$3.25; Jones 7, total \$41.25.  
 Green Tree Tel. Line, Fred W. Hansen, Davenport. Per mile \$12.00; Scott 13, total \$156.00.  
 Greenvalley Farmers Mutual Tel. Co. or (Line No. 5), D. C. Sears, North English. Per mile \$10.50; Iowa 5, total \$52.50.  
 Greenvale Tel. Line, H. A. McKinley, Melrose. Per mile \$9.65; Lucas 6.50, total \$62.72.  
 Greenwood Tel. Line, J. D. Nabbholz, Brandon. Per mile \$8.40; Benton 3, \$25.20; Buchanan 4, \$33.60; total \$58.80.  
 Grinnellville Tel. Line, Fred Shepard, Mystic. Per mile \$9.15; Appanoose 6, total \$54.90.  
 Grinnell & Lynnsville Tel. Line, Harry A. Brown, Grinnell. Per mile \$9.20; Poweshiek 14, total \$130.20.  
 Grinnell Rural Tel. Line No. 7, J. A. Hamor, Grinnell. Per mile \$11.25; Poweshiek 2, total \$22.50.

Grinnell Tel. Line No. 6, George C. Murray, Grinnell. Per mile \$9.40; Poweshiek 6, total \$56.40.

Grinnell & Turner Tel. Co., Jacob Skinner, Grinnell. Per mile \$14.00; Jasper 3, \$41.00; Poweshiek 1, \$14.00; total \$56.00.

Griswold Northeastern Tel. Line No. 5, W. J. Roberts, Griswold. Per mile \$7.00; Cass 8, total \$56.00.

Griswold & Northwestern Tel. Line, A. M. Hallsback, Griswold. Per mile \$9.00; Pottawattamie 5.50, total \$49.50.

Greiter Mutual Tel. Co. No. 1, W. A. Willey, North English. Per mile \$7.50; Iowa 5.50, total \$13.00.

Grove Line No. 12, Frank Adams, Chelsea. Per mile \$9.70; Tama 3.50, total \$22.45.

Grove Mutual Tel. Co., J. P. Ellenberger, Bloomfield. Per mile \$9.50; Davis 20, total \$190.00.

Grover Farmers Tel. Line, Theo. W. Miller, Walker. Per mile \$9.00; Buchanan 5.25, total \$47.25.

Grove Tel. Co., C. F. Paymal, Lenox. Per mile \$17.00; Taylor 2.37, total \$69.37.

Grove Tel. Line, John Jordan, Chariton. Per mile \$14.50; Lucas 2.18, total \$39.68.

Guernsey-Harrington Tel. Line, H. E. Harrington, Dysart. Tama, total assessment \$38.75.

Guernsey & Victor Mutual Tel. Assn., F. C. Van Waus, Guernsey. Per mile \$7.65; Iowa 75, \$5.74; Poweshiek 9.25, \$70.76; total \$76.50.

Gunwald Short Line, M. C. Brightwell, Chariton. Per mile \$6.00; Lucas 4, total \$24.00.

Gus & Jewville Tel. Line, George Van Nuyt, Nodaway. Per mile \$9.24; Adams 1, \$9.70; Taylor 19, \$97.00; total \$106.70.

Guthrie Center Farm Line, J. H. Shroyer, Guthrie Center. Guthrie, total assessment \$12.00.

Guthrie Center & Monteth Tel. Co., C. A. Hanes, Guthrie Center. Per mile \$8.65; Guthrie 5.50, total \$82.17.

Guthrie Center & Northwestern Tel. Co., R. Myers, Guthrie Center. Per mile \$8.00; Guthrie 18, total \$144.00.

Hackelbarney Tel. Co., Emmett Hewitt, Floris. Per mile \$5.00; Davis 18, total \$80.00.

Half Way Telephone Co. No. 34, H. P. Trumbo, Chariton. Per mile \$7.80; Lucas 4, total \$31.20.

Hahne Tel. Line, Soren Rounsberg, Castana. Per mile \$9.00; Monona 5, total \$48.00.

Half Acre Tel. Line, L. F. Zibel, Malcom. Per mile \$9.35; Poweshiek 15, total \$140.25.

Hall Line, F. P. Briggs, Glidden. Per mile \$10.50; Carroll 3.50, total \$36.75.

Hall Tel. Line, R. P. Miller, Shell Rock. Per mile \$7.25; Butler 11.50, total \$33.35.

Hamilton Center Stanhope Tel. Line, Elias Hendrickson, Jewell. Per mile \$8.80; Hamilton 5.25, total \$46.20.

Hamilton Center Tel. Line, Alfred H. Lind, Hampton. Per mile \$7.00; Franklin 15, total \$105.00.

Hammondberg Tel. Co., H. C. Van Syoc, Milo. Per mile \$9.25; Warren 1.50, total \$47.00.

Hanley Short Line, W. F. Jones, St. Charles. Per mile \$16.65; Madison 1.50, total \$24.98.

Hansel Tel. Line, W. C. Tucker, Hampton. Franklin, total assessment \$20.00.

Happy Hollow Mutual Tel. Line, John J. Fabritz, Ottumwa. Per mile \$11.25; Wapello 3.75, total \$43.31.

Happy Home Tel. Co., S. O. Duncan, Mt. Vernon. Per mile \$8.00; Linn 15.50, total \$108.00.

Happy Hollow Tel. Line, Chas. Beatty, Garwin. Per mile \$10.00; Tama 12.50, total \$25.00.

Hardin County Central Tel., Edw. Swart, Iowa Falls. Per mile \$6.50; Hardin 14, total \$91.00.

Hardisty Tel. Line, Ben Hardisty, Carbon. Per mile \$7.50; Adams 2.50, total \$18.75.

Hardisty, T. J. Jr. Private Line, T. J. Hardisty, Jr., Red Oak. Adams, total assessment \$16.00.

Hardy Line, M. E. Bond, Bloomfield. Per mile \$28.50; Davis 75, total \$117.50.

Harmonious Tel. Co., Floyd L. Johnson, Boone. Per mile \$10.30; Boone 14, total \$350.20.

Harmony Mutual Tel. Line, Edd R. Berry, Gravity. Per mile \$3.80; Taylor 3.50, total \$15.40.

Harmony Mutual Tel. Line, Frank Elliott, Spencer. Per mile \$7.00; Clay 14, total \$98.40.

Harmony Tel. Farm Line, C. C. Burr, Chariton. Per mile \$9.00; Lucas 6.75, total \$60.75.

Harmony Tel. Line, Louis Kruse, Dorchester. Per mile \$8.75; Allamakee 13.50, total \$118.12.

Harmony Tel. Line, Albert Schau, Bonaparte. Per mile \$3.50; Van Buren 5.25, total \$44.62.

Harpers Mutual Tel. Line No. 1, A. L. Klein, Harper. Per mile \$8.70; Keokuk 5.50, total \$73.55.

Harpers Mutual Tel. Line No. 2, Roy A. Kadel, Sigourney. Per mile \$11.20; Keokuk 4.25, total \$48.03.

Harper Mutual Tel. Co. No. 8, Earl Striegel, Harper. Per mile \$11.50; Keokuk 2.12, total \$26.00.

Harrison Central Tel. Co., D. P. Ivia, Boone. Per mile \$7.50; Boone 20, total \$124.00.

Harrison Street Road Tel. Line, John H. Garner, Davenport. Scott, total assessment \$16.60.

Harrison Tel. Line, Will McDill, Wapello. Per mile \$7.30; Linn 6.87, total \$38.15.

Harrison Township Line No. 8, John S. Nelson, Swea City. Per mile \$8.60; Keosauqua 5, total \$68.80.

Hartland Mutual Tel. Co. No. 1, No. 2, No. 3, W. R. Morringer, Marshalltown. Per mile \$7.40; Marshall 23.15, total \$171.33.

Hartley & Pringhar Rural Tel. Co., Wm. Steusk, Pringhar. Per mile \$8.30; O'Brien 27, total \$221.40.

Hartley Township Tel. Co., R. M. Hughes, Hartley. Per mile \$3.60; O'Brien 16.75, total \$160.80.

Hartwick & Belle Plaine Farmers Tel. Co., F. A. Winslow, Hartwick. Per mile \$7.25; Benton 1, \$7.50; Iowa 2.50, \$18.25; Poweshiek 6.50, \$45.45; total \$73.00.

Hartwick Mutual Tel. Line No. 3, C. C. Rowland, Hartwick. Per mile \$19.35; Poweshiek 4.50, total \$45.13.

Hartwick Mutual Tel. Co. Line No. 6, O. J. Hakeman, Hartwick. Per mile \$1.50; Poweshiek 7.25, total \$64.52.

Hartwick Northern Tel. No. 4, Ben Roudabush, Chelsea. Per mile \$10.50; Poweshiek 4, total \$42.00.

Harvard Bellman Chapel Tel. Line, E. O. Burton, Allerton. Per mile \$7.00; Wayne 5.50, total \$38.50.

Harvard Bellman Chapel Tel. No. 5, F. L. Ripper, Allerton. Per mile \$7.00; Wayne 13, total \$91.00.

Hausen Tel. Line, Hal Hausen, Villaca. Per mile \$7.00; Montgomery 3, total \$21.00.

Haven & Tama Tel. Co., W. A. Houston, Tama. Per mile \$7.00; Tama 17, total \$119.00.

Haverhill-East & West Tel. Line, B. H. Determan, Haverhill. Per mile \$7.50; Marshall 4.50, total \$33.75.

Haverhill Northern Tel. Co., Vincent Schoborg, Marshalltown. Per mile \$10.00; Marshall 7.50, total \$75.00.

Haverhill Short Line, H. W. Rosemeir, Marshalltown. Per mile \$8.60; Marshall 2, total \$24.00.

Haverhill Southwestern Tel. Co., L. L. Edel, Haverhill. Per mile \$10.00; Marshall 4.25, total \$42.50.

Havens & Vandover Tel. Line, E. O. Welp, Haverhill. Per mile \$8.00; Marshall 7.50, total \$60.00.

Hawkeye Mutual Tel. Co. of Keota, Walter Steuffer, Keota. Per mile \$10.00; Washington 20, total \$200.00.

Hawkeye Tel. Co., Leo E. Wagner, North English. Per mile \$9.25; Iowa 9, total \$83.25.

Hawkeye Tel. Co., Geo. Nedderman, Lovilia. Per mile \$4.80; Monroe 5, total \$24.00.

Hawkeye Tel. Co., Clarence Oline, Independence. Per mile \$6.85; Buchanan 11, total \$75.35.

Hawkeye Tel. Co., Harry Morris, North English. Per mile \$9.40; Iowa 9, total \$84.60.

Hawkeye Tel. Co., C. West, Russell. Per mile \$8.30; Lucas 6.58, total \$54.61.

Hawkeye Tel. Co., Joe A. Meester, Holland. Per mile \$7.15; Grundy 11.50, total \$32.22.

Hawkeye Tel. Co. No. 46, G. A. Menning, Hampton. Per mile \$9.30; Franklin 2.50, total \$32.50.

Hawkeye Tel. Line, E. M. Resser, Shell Rock. Per mile \$9.50; Butler 2.50, total \$68.85.

Hawkeye Tel. Line, Ray T. Youngman, Toledo. Per mile \$8.65; Tama 7, total \$69.55.

Hawks Line, G. A. Puthrese, Ulmer. Per mile \$7.90; Sac 11.25, total \$58.27.

Hawthorne Mutual Tel. Line No. 11, L. S. Ingram, Clarinda. Per mile \$4.70; Page 2, total \$29.12.

Hays & Anderson Tel. Co., Thos. Hendrickson, Carbon. Per mile \$3.40; Adams 6, total \$48.90.

Hazel Dell No. 11, H. Harold Miller, Chariton. Per mile \$9.25; Lucas 5, total \$46.25.

Hazel Dell Tel. Co., F. O. Shank, Ottumwa. Per mile \$12.60; Wapello 1, total \$37.40.

Hazel Dell Tel. Line, G. W. Burr, West Liberty. Per mile \$10.80; Cedar 12, \$15.00; Johnson 2.25, \$22.50; Muscatine 2.25, \$32.50; total \$78.00.

Hazel Dell Tel. Line No. 2, George R. Vanhorn, Gravity. Per mile \$7.50; Taylor 13, total \$144.40.

Hazel Grove and Grant Mutual Tel. Line, A. E. Penfold, Carbon. Per mile \$7.00; Adams 2, \$14.00; Montgomery 4.50, \$31.50; total \$45.50.

Hazel Ridge Tel. Line, Arch L. Bailey, New Virginia. Per mile \$7.50; Warren 4, total \$28.00.

Hebron Tel. Co., Ed Green, Orient. Per mile \$8.15; Adair 21, \$171.15; Madison 7, \$57.00; total \$228.20.

Hebron Tel. Line, Willie Jones, Elmore, Minn. Per mile \$9.15; Kosuth 13, total \$50.23.

Heibing Tel. Line, B. A. Milder, Nichols. Per mile \$9.60; Muscatine 2.5, total \$26.00.

Heminger Mutual Tel. Line, P. C. Heminger, Martinsburg. Keokuk, total assessment \$12.00.

Henderson Private Tel. Line, Earl Henderson, Central City. Per mile \$22.50; Linn 3, total \$44.40.

Hepburn & Bethesda Center Ridge Tel. Co., Ben Goecker, Clarinda. Per mile \$8.50; Page 7.50, total \$63.75.

Hesper Farmers Mutual Tel. Line, S. Burreson, Mable, Minn. Per mile \$12.00; Winneshiek 15.50, total \$131.75.

Hesper Southwestern Tel. Line, A. A. Hawks, Mabel, Minn. Per mile \$12.00; Winneshiek 11.75, total \$104.40.

Hessdahl Tel. Line, Frank Hessdahl, Rake. Per mile \$5.00; Winnebago 1.75, total \$10.50.

Hess Mutual Tel. Co., August P. Weltzel, Lake View. Per mile \$7.50; Sac 6.50, total \$49.40.

Heyes Rural Tel. Line, Erbert Burr, Titonka. Per mile \$9.00; Kosuth 12, total \$108.00.

Hickory Grove Tel. Co., C. W. Pearson, West Branch. Per mile \$12.50; Cedar 4.50, total \$59.85.

Hickory Point Tel. Line, Carl Erickson, Chariton. Per mile \$15.50; Lucas 1.50, total \$23.40.

Hickory Ridge Mutual Tel. Co., Paul Sinsky, Blakesburg. Per mile \$2.10; Wapello 6.50, total \$52.63.

Highland Center Tel. Line, J. E. Miller, Cantrill. Per mile \$2.65; Van Buren 6.50, total \$23.72.

Highland Farmers Mutual Tel. Co., Emil Junglohan, Sutherland. Per mile \$9.00; O'Brien 6.50, total \$52.00.

Highland Jack Rural Tel. Co., John R. Milton, Albia. Per mile \$9.25; Monroe 5.12, total \$47.37.

Highland Mutual Tel. Co., Lewis L. Rockwell, Paulina. Per mile \$12.60; Linn 4.50, total \$26.70.

Highland Northeastern Tel. Co., S. O. Saquinne, Dorchester. Per mile \$9.25; Winneshiek 2.75, total \$10.00.

Highland & Pringhart Tel. Co., Roy Rembe, Gaza. Per mile \$5.00; O'Brien 12, total \$96.00.

Highland Short Line Tel. Line, A. R. White, Clearfield. Per mile \$8.30; Ringgold 6.50, \$53.95; Taylor 7.50, \$62.25; total \$60.13.

Highland Tel. Co., H. T. Jones, West Branch. Per mile \$16.25; Cedar 7, total \$113.75.

Highland Tel. Co., Phillip S. Boland, Nikader. Per mile \$10.00; Clayton 34.50, total \$245.00.

Highland Tel. Co., Edgar Davis, Chariton. Per mile \$12.00; Lucas 6.25, total \$28.25.

Highland Tel. Line, Chas. A. Gay, Montour. Per mile \$11.30; Tama 7.50, total \$84.75.

Highland Tel. Line, H. A. Holtz, Muscatine. Per mile \$7.85; Muscatine 6.75, total \$52.98.

Highland Tel. Line, John N. Bethell, Iowa City. Per mile \$5.60; Cedar 34, \$2.32; Johnson 4.65, \$40.98; total \$48.95.

Highland Township Tel. Line No. 1, L. J. Day, Afton. Per mile \$8.00; Union 5.50, total \$28.00.

Highlandville Farmers Tel. Assn., A. C. Grindeland, Locust. Per mile \$10.25; Allamakee 7.5, \$7.77; Winneshiek 20, \$207.00; total \$214.77.

High Line Tel. Co., Fred D. Fellows, Keosauqua. Per mile \$7.60; Van Buren 3, total \$68.40.

High Point Tel. Co., Chester A. Vogel, Carbon. Per mile \$10.25; Adams 4, total \$51.25.

High Point Tel. Line, C. J. Moittet, Ottumwa. Per mile \$4.50; Wapello 5.12, total \$22.65.

High Prairie Tel. Co., Stafford Dulley, Hedrick. Per mile \$9.00; Keokuk 1.35, \$20.42; Wapello 4.12, \$37.08; total \$57.50.

High Prairie Tel. Line, John A. Hoopes, Muscatine. Per mile \$7.60; Muscatine 2.50, total \$19.00.

Hilger Riverton Tel. Line, D. A. Hilger, Riverton. Fremont, total assessment \$25.00.

Hill Crest Tel. Line, Henry Storyjohann, Garwin. Per mile \$10.00; Tama 4, total \$50.00.

Hillside Mutual Tel. Co., L. E. Jordan, Deep River. Per mile \$8.50; Iowa 17, total \$146.20.

Hill Tel. Line, H. O. Grell, Princeton. Per mile \$9.50; Scott 4.50, total \$44.10.

Hilton Township Tel. Co., Nels Larson, Marengo. Per mile \$8.25; Iowa 8, total \$66.00.

Hinkley Tel. Co., Joseph Pisarik, Lone Tree. Per mile \$5.00; Johnson 4.33, total \$21.65.

Hinton Mutual Tel. Line, J. S. King, Lovilia. Per mile \$8.00; Monroe 5, total \$40.00.

"H" Line or No. 1500 Line, Clayton Lowe, Sigourney. Per mile \$5.00; Keokuk 8, total \$72.00.

Hogback Tel. Co., C. Stephens, Grandview. Per mile \$7.80; Louisa 8, total \$24.40.

Holland Mutual Tel. Co., H. O. Swingen, Woden. Per mile \$8.00; Hancock 1.50, \$12.90; Winnebago 32.50, \$279.50; total \$292.40.

Holland Mutual Tel. Co., Jake W. Wolfe, Murray. Per mile \$8.50; Clarke 3.50, total \$29.75.

Holt Center Mutual Tel. Line, Louis Colter, Corning. Per mile \$7.35; Taylor 11.50, total \$84.52.

Holt Township Tel. Line, Walter Hunt, Gravity. Per mile \$8.00; Taylor 12, total \$104.00.

Holtz Tel. Co., Wm. Schneider, Maquoketa. Jackson, total assessment \$25.00.

Horne Mutual Tel. Co., Henry Bark, Joice. Per mile \$7.50; Winnebago 11, \$42.50; Worth 12.25, \$91.87; total \$174.37.

Horne Mutual Tel. Co., C. A. Loftstedt, Rippey. Per mile \$10.00; Boone 25, \$2.50; Greene 12.25, \$122.50; total \$135.00.

Horne Mutual Tel. Co., Fred Ridenour, West Liberty. Per mile \$12.00; Cedar 13.50, \$234.00; Muscatine 5.50, \$46.00; total \$280.00.

Homer No. 1 Tel. Co., C. L. Pratt, Rowley. Per mile \$7.25; Buchanan 5.50, total \$41.62.

Homer Township Mutual Tel. Co., Hubert Donnelly, Garrison. Per mile \$10.00; Benton 17.12, total \$171.20.

Hornet State Tel. Line, F. I. Graham, Lake Park. Per mile \$9.00; Dickinson 16, total \$144.00.

Horne Tel. Co. Line No. 41, E. S. Caldwell, Cedar. Per mile \$6.00; Mahaska 15, total \$90.00.

Horne Tel. Line, T. Z. Henryson, Story City. Per mile \$8.00; Hamilton 2.50; total \$68.00.

Honey Grove No. 14 Tel. Co., Edward Hart, Ely. Per mile \$7.80; Linn 14, total \$109.20.



Honey Hill Tel. Co., F. W. Affboser, Center Point. Per mile \$8.75; Line 2, total \$26.25.

Hoover Creek Tel. Line, P. P. Fuhrmeister, Eldy. Per mile \$9.00; Johnson 11, \$99.00; Line 2, \$18.00; total \$117.00.

Hoovers Steamboat Rock Line, Mrs. J. H. Hoover, Steamboat Rock. Hardin, total assessment \$10.00.

Hopewell & Lone Ridge Tel. Co., A. H. Dunfee, Thayer. Per mile \$8.00; Clarke 75, \$6.00; Ringgold 1.50, \$12.00; Union 10.50, \$84.00; total \$102.00.

Hopewell & Southwestern Line, Phil James, Murray. Per mile \$11.40; Clarke 5, \$23.50; Union 1.50, \$17.10; total \$25.90.

Hopewell Town Tel. Line, T. P. Yetts, Murray. Per mile \$15.70; Clarke 1.75, \$27.45.

Hopewell Tel. Line, Thos. I. Austen, Shell Rock. Per mile \$7.30; Bremer 2, \$15.60; Butler 3, \$15.60; total \$31.20.

Hopewell Tel. Line No. 1, O. A. Youmker, Milton. Per mile \$8.50; Van Buren 4.50, total \$38.25.

Hopewell Tel. Line No. 2, Matthew Bonar, Milton. Per mile \$7.00; Van Buren 5, total \$35.00.

Hopkins Tel. Co., A. J. Roberts, Kansas City, Mo. Per mile \$10.30; Page 15, \$15.45; Taylor 34, \$250.20; total \$265.65.

Hopewell & Ringgold Tel. Line, LeRoy Shields, Grand River. Per mile \$18.00; Clarke 3.50, total \$25.00.

Horn & Clark Tel. Line, C. G. Clark, South English. Kookuk, total assessment \$4.50.

Horseashoe Bend Tel. Co., W. H. Ennis, Wellman. Per mile \$8.00; Johnson 1.75, \$14.50; Washington 5.50, \$44.00; total \$58.00.

Hosers Granville Tel. Co., Fred Collins, Granville. Per mile \$8.30; Sims 19.75, total \$163.93.

Hubbard & Buckeye Independent Mutual Tel. Co., Ed Barnhart, Hubbard. Per mile \$8.00; Hardin 18, total \$144.00.

Humbert Tel. Line, I. Humbert, Milton. Per mile \$1.60; Van Buren 4.75, total \$9.90.

Humeston & Cambria Tel., Mrs. Orville Dent, Humeston. Per mile \$7.30; Wayne 6, total \$48.00.

Humeston & Le Roy Independent Tel. Co., H. D. Buffum, Humeston. Per mile \$8.25; Decatur 3.15, \$26.30; Wayne 2.17, \$18.13; total \$44.42.

Humeston & Unity Tel. Co., E. L. Caldwell, Humeston. Per mile \$9.00; Wayne 16, total \$144.00.

Hummacoon Tel. Line, Bert Van Cleave, Blakesburg. Per mile \$12.70; Monroe 2.50, total \$21.75.

Hummer Tel. Line, James J. O'Connor, Doon. Per mile \$9.00; Lyon 7, total \$63.00.

Hunt Tel. Line, C. B. Hunter, Shell Rock. Per mile \$8.00; Butler 2, total \$56.00.

Iaconum & Tyrone Tel. J. B. Derby, Melrose. Per mile \$8.25; Appanoose 24, \$44.12; Monroe 1.50, \$12.00; total \$56.12.

Idaho Tel. Line, Gus Boeke, Hubbard. Per mile \$41.25; Hardin 3, total \$123.75.

"I" & "D" Tel. Line, P. C. Pohlmann, Hartley. Per mile \$11.00; O'Brien 3.50, total \$38.50.

Idelwild Tel. Co., Oscar Reinold, Mason City. Per mile \$8.70; Cerré Gré 10.75, total \$93.55.

Independent Four Line, J. W. Carr, Palisad. Per mile \$7.90; Davis 4.75, total \$41.25.

Independent Line No. 9, Henry Van Engen, Doon. Per mile \$10.00; Lyon 1, total \$20.00.

Independent Oak Line, True Gibbons, Murray. Per mile \$8.00; Clarke 25, \$25.50; Madison 1.50, \$12.00; Union 1, \$8.00; total \$43.50.

Independent Short Line, Roy A. Thompson, Blairstown. Per mile \$7.50; Benton 5, total \$37.50.

Independent Tel. Co., James H. Bell, Nichols. Per mile \$9.00; Johnson 4, \$72.00; Muscatine 25, \$22.25; total \$74.25.

Independent Tel. Co., J. E. Foster, West Liberty. Per mile \$7.00; Muscatine 5.50, total \$38.50.

Independent Tel. Co., D. J. Murphy, Melrose. Per mile \$7.00; Monroe 5, total \$35.00.

Independent Tel. Co., Chas. H. Lamb, Redfield. Per mile \$8.30; Dallas 1, total \$16.60.

Independent Tel. Co. of Audubon & Cass Counties, Milton Smith, Anita. Per mile \$11.60; Audubon 1.50, \$17.40; Cass 1.25, \$14.50; total \$31.90.

Independent Tel. Line, J. F. Coyne, Lovilia. Per mile \$10.50; Monroe 5, total \$52.50.

Independent Tel. Line, Oscar Schroeder, Luxerne. Per mile \$10.50; Benton 3.25, total \$33.51.

Independent Tel. Line, W. J. Deeler, Winteret. Per mile \$10.00; Madison 6, total \$60.00.

Independent Tel. Line, Martin Anderson, Shannon City. Per mile \$10.00; Ringgold 2.75, \$27.50.

Independent Tel. Line, Ralph Foster, Wellman. Per mile \$8.85; Washington 2.0, total \$20.98.

Independent Tel. Line, Ernest Johnke, Lewis. Per mile \$10.30; Cass 8, total \$82.40.

Independent Tel. Line, Jas. M. Stadler, Chelsea. Per mile \$9.00; Tama 5.50, total \$49.50.

Independent Tel. Line, Wm. Lamb, Lancaster, Mo. Per mile \$9.50; Davis 9.75, total \$93.60.

Independent Tel. Line, R. P. Haselton, Glidden. Per mile \$8.35; Carroll 4.75, total \$39.65.

Independent Tel. Line, C. M. Petersburg, Joico. Per mile \$8.00; Worth 8.50, total \$68.00.

Independent Tel. Line, Roland H. Green, Promiss City. Per mile \$5.00; Wayne 7, total \$35.00.

Independent Tel. Line, Claude Work, Adair. Per mile \$8.75; Adair 6, total \$52.50.

Independent Tel. Line No. 13, Earl Everameyer, Wapello. Per mile \$8.00; Louisa 7, total \$56.00.

Indian Creek Tel. Line, B. M. Painter, Lewis. Per mile \$10.00; Cass 13.75, total \$137.50.

Indian Creek Tel. Line No. 78, Mamie Honeyman, Emerson. Per mile \$6.35; Mills 2.25, total \$16.04.

International Tel. Co., Lloyd Mosher, Milo. Per mile \$6.90; Warren 6.50, total \$44.85.

Iowood Tel. Line No. 21, Willie Jacobson, Inwood. Per mile \$6.25; Lyon 1.75, \$14.44; Sioux 2.25, \$18.56; total \$33.00.

Iowa Mutual Tel. Co., Mrs. T. J. Harden, Ollie. Per mile \$9.50; Kookuk 4, total \$38.00.

Iowa Center Tel. Co., George Schoeng, Belle Plaine. Per mile \$9.50; Benton 2, total \$28.50.

Iowa Center Tel. Co. No. 1, John Scott, Maxwell. Per mile \$8.00; Story 13, total \$104.00.

Iowa Center Tel. Co. No. 2, W. C. Minear, Maxwell. Per mile \$8.00; Story 12.50, total \$100.00.

Iowa City-Scott Tel. Co., W. A. Meardon, Iowa City. Per mile \$5.20; Johnson 8.50, total \$44.50.

Iowa City & West Branch Tel. Co., G. J. Gerlitz, West Branch. Per mile \$7.15; Cedar 1, \$14.30; Johnson 3, \$57.20; total \$71.50.

Iowa Falls & Eagle City Tel. Co., E. C. Friable, Iowa Falls. Per mile \$9.40; Hardin 18, total \$169.20.

Iowa Falls-Ellis & Buckeye Mutual Tel. Co., A. R. Calkins, Iowa Falls. Per mile \$12.20; Hardin 24.50, total \$291.25.

Iowa Line Tel. J. A. Carlson, Briceletyn, Minn. Per mile \$10.25; Winnebago 2.75, total \$56.94.

Iowa & Minnesota Mutual Tel. Line, Rollo Cheney, Lime Springs. Per mile \$12.00; Winnebago 3.50, total \$25.50.

Iowa River Rural Tel. Assn., F. M. Bucher, Wapello. Per mile \$10.15; Louisa 4.50, total \$45.65.

Iowa Tel. Co., Wm. Oldenburg, Elmore, Minn. Per mile \$8.00; Kosuth 7, total \$56.00.

Iowa Valley Line, Emmanay Moraver, Belle Plaine. Per mile \$11.25; Benton 2.70, \$30.37; Iowa 1.25, \$14.00; total \$44.43.

Ira Tel. Co., C. C. Flanagan, Mingo. Per mile \$10.40; Jasper 11.50, total \$119.60.

Ireton Rural Mutual Tel. Ass'n., John Vlotho, Jr., Ireton. Per mile \$9.50; Plymouth 8, \$76.80; Sioux 70, \$729.00; total \$796.30.

Irish Grove Tel. Co., E. J. Anderson, New Virginia. Per mile \$9.00; Warren 2.45, total \$66.78.

Irvington Center Tel. Co., D. M. Long, Algona. Per mile \$7.00; Kosuth 15.50, total \$107.50.

Irvington Tel. Co., R. W. Butterfield, Irvington. Per mile \$9.00; Kosuth 9, total \$81.00.

Irving Town Line, Chas. W. Blaha, Irving. Per mile \$6.50; Benton 3.50, total \$10.00; Tama 6, total \$16.50.

Island Tel. Co. (Tracy), Jas. R. Morris, Tracy. Per mile \$15.20; Marion 2.50, total \$32.50.

Ivanhoe Short Line 2100, Frank G. Dvorak, Mt. Vernon. Per mile \$4.50; Lynn 5, total \$43.00.

I. X. L. Tel. Line, Phillippe Merrill, Bloomfield. Per mile \$7.50; Davis 4, total \$42.40.

I. X. L. Tel. Line, C. W. Hewitt, Waterloo. Per mile \$12.00; Black Hawk 2, total \$40.00.

Jackson Center Tel. Co., C. A. Anderson, Boone. Per mile \$11.50; Boone 4, total \$52.00.

Jackson & Dayton Tel. Co., Walter Miller, Clarksville. Per mile \$6.25; Butler 8, total \$50.00.

Jackson Short Line Tel. Line, Dona Davis, Clarksville. Per mile \$14.25; Butler 1.75, total \$28.25.

Jackson Tel. Line, R. D. Breakridge, Winterset. Per mile \$2.65; Madison 7.50, total \$27.38.

Jackson Tel. Line, A. A. Casady, Milton. Per mile \$9.30; Van Buren 4.50, total \$60.45.

Jacksonville Line, Charles Osenbaugh, Lucas. Per mile \$10.00; Clarke 2, total \$30.00; Lucas 3, total \$60.00.

Jacob Tel. Line No. 36, Andrew Tona, Grinnell. Per mile \$8.00; Poweshiek 9.75, total \$78.00.

James, Henry L. Tel. Line, Henry L. James, Stanley. Per mile \$7.20; Fayette 3, total \$21.60.

James Mutual Tel. Co., John Hardersen, Jr., Hinton. Per mile \$9.35; Plymouth 11, total \$102.85.

James & Farmers Mutual Tel. Co., W. H. McCarty, Osceola. Per mile \$1.70; Clarke 8.25, total \$21.78.

Jefferson Central Tel. Co., Clarence Toll, Allison. Per mile \$9.80; Butler 12.75, total \$127.50.

Jefferson Tel. Line, E. H. Hartwig, Allison. Per mile \$7.50; Butler 10, total \$75.00.

Jefferson Township Farmers Mutual Tel. Co., Vaclav Bya, Solon. Per mile 11.00; Johnson 16.50, \$181.50; Lynn 2.50, \$27.50; total \$209.00.

Jefferson Township Mutual Tel. Co., Otto Wisnimer, Van Meter. Per mile \$8.15; Dallas 11.25, \$91.65; Madison 29.25, \$238.38; total \$330.06.

Jefferson Township Tel. Co., 24, L. J. Garden, Eddyville. Per mile \$9.10; Minnaka 5.05, total \$46.50.

Jensen Tel. Corp., Albert Hoverston, Thompson. Per mile \$7.00; Winnebago 30, total \$210.00.

Jerico Tel. Co., H. M. Bright, Independence. Per mile \$9.75; Buchanan 7.50, total \$73.12.

Jerico Tel. Co., L. S. Gilbert, Lawler. Per mile \$11.00; Chickasaw 41.25, \$45.75; Howard 9.75, \$107.25; total \$253.00.

Jersey Ridge Tel. Line, John Doerscher, Davenport. Per mile \$5.40; Scott 1.50, total \$12.00.

Jersey Tel. Co., Leslie B. Davis, Allerton. Per mile \$5.50; Wayne 7.25, total \$61.53.

Jerusalem Hill Tel. Co., Chas. Whitney, New Hartford. Per mile \$3.40; Butler 3.62, total \$30.40.

Jewell Northeastern Tel. Co., Frank Johnson, Jewell. Per mile \$12.00; Hamilton 11, total \$132.00.

Jewell & Northwestern Rural Tel., Clifton A. Furman, Jewell. Per mile \$4.00; Hamilton 11.50, total \$69.00.

Jewell & Wall Lake Rural Tel. Co., John A. Peterson, Jewell. Per mile \$9.75; Hamilton 30, total \$292.50.

Johnston & Mt. Ayr Farmers Tel. Co., Wm. Dove, Mt. Ayr. Per mile \$7.00; Ringgold 5.42, total \$40.65.

Jolly Night Rural Tel. Line, H. B. Hanson, Kellogg. Per mile \$4.40; Jasper 4, total \$45.60.

Jones Creek Tel. Line, P. A. Carter, St. Charles. Per mile \$5.00; Madison 6.75, total \$46.00.

Jordan Tel. Line, F. E. Johnson, Jordan. Per mile \$13.15; Boone 1.50, total \$19.72.

Jordan Valley Tel. Line, Jesse F. Chedester, Castana. Per mile \$3.50; Monona 13.50, total \$89.25.

Junction Tel. Co., O. E. Briles, Chariton. Per mile \$14.00; Lucas 4.50, total \$62.00.

Kallen, W. J. Private Line, Walter J. Kallen, Keystone. Benton, total assessment \$6.50.

Kaloyana Tel. Line, C. J. Te Strake, Muscatine. Per mile \$9.50; Muscatine 4, total \$38.00.

Kane Center Tel. Line, M. E. Heaton, Elberon. Per mile \$8.00; Benton 5.50, \$44.00; Tama 1, \$8.00; total \$12.00.

Kane Center Tel. Line, John Heitmann, Jr., Keystone. Per mile \$9.00; Benton 6, total \$54.00.

Kane & Homer Tel. Co., H. A. Albers, Keystone. Per mile \$10.15; Benton 9, total \$91.35.

Kane Tel. Line No. 8, E. J. Cherveny, Keystons. Per mile \$6.50; Benton 6, total \$39.00.

K. C. Tel. Line, M. J. Berger, Carroll. Per mile \$4.00; Carroll 4, total \$37.00.

Kegley Branch Tel. Co., N. P. Larson, Story City. Per mile \$9.00; Hamilton 30, \$45.00; Story 2.50, \$31.50; total \$36.00.

Kellerton Tuskegee Mutual Tel. Line, Ed O. Moore, Kellerton. Per mile \$8.75; Deatur 1.50, \$12.12; Ringgold 6, \$52.50; total \$65.62.

Kellogg & Highland Tel. Line, Leonard Quinn, Kellogg. Per mile \$8.40; Jasper 17, total \$142.80.

Kellogg Mutual Tel. Co., R. C. Birchard, Kellogg. Per mile \$76.00; Jasper 8, total \$450.00.

Kellogg & Turner Tel. Line, C. T. Powers, Kellogg. Per mile \$8.30; Jasper 7.50, total \$62.25.

Kendallville & Burr Oak Farmers Tel. Co., M. H. Knox, Canton, Minn. Per mile \$7.20; Winnebago 11, total \$79.20.

Kendallville & Cresco Farmers Tel. Co., Oliver G. Sotlow, Cresco. Per mile 8.00; Howard 1.25, \$10.00; Winnebago 4.50, \$68.00; total \$78.00.

Kenneshaw to Castana Rural Line, Harry Wilson, Castana. Per mile \$4.25; Monuma 14, total \$59.50.

Kent & Cromwell Mutual Tel. Co., F. G. White, Kent. Per mile \$9.00; Union 11, total \$99.00.

Kent & Platte Center Farmers Tel. Co., Fred Lucas, Kent. Per mile \$16.00; Union 6, total \$48.00.

Keokuk Tel. Co., R. A. Nelson, Keokuk. Per mile \$15.00; Lee 6, total \$90.00.

Keota & Kinross Tel. Line, Forrest M. Herr, Keota. Per mile \$9.35; Keokuk 8, total \$82.25.

Keosau Tel. Line, G. H. Kessler, Garrison. Per mile \$7.40; Benton 6, \$44.40; Tama 30, \$57.00; total \$145.10.

Keosauk, Ambrose & Arnah Mutual Tel. Line, V. E. Grimm, Webster. Per mile \$8.20; Iowa 5.75, \$47.73; Keokuk 4, \$32.00; total \$80.93.

Keosauk Liberty Mutual Tel. Line, W. E. Bailey, Keosauk. Per mile \$9.30; Keokuk 5.50, total \$51.15.

Keosauk Mutual Tel. Line, J. P. Dunn, Keosauk. Per mile \$40.00; Keokuk 7.50, total \$30.00.

Keosauk Northeastern Mutual Tel. or No. 7, C. B. Harvey, Webster. Per mile \$7.00; Keokuk 7, total \$49.00.

Keosauk Short Line Telephones, S. H. Axmear, Webster. Per mile \$11.00; Keokuk 6.50, total \$71.50.

Keosauk South Line Mutual Tel. Co., G. McCay, Keosauk. Per mile \$30.20; Keokuk 1.50, total \$30.20.

Keosauk & Webster Mutual Tel. Line, Eldon E. Storoy, Webster. Per mile \$7.50; Keokuk 8, total \$60.00.

King Line Tel. Co., G. W. E. Johnson, Laurens. Per mile \$7.25; Pocahontas 12, total \$87.00.

King Mutual Tel. Co., John Halgren, Thompson. Per mile \$11.00; Winnebago 23.75, total \$283.25.

King Tel. Co., J. W. McKinley, Humeston. Per mile \$7.00; Lucas 5.50, \$38.50; Wayne 2, \$14.00; total \$52.50.

Kinney Mutual Tel. Line, J. O. Kinney, Bloomfield. Per mile \$16.70; Davis 3, total \$50.10.

K. K. No. 2 Tel. Line, Jas. H. Kelly, Alford. Per mile \$5.00; Lyon 4.25, total \$35.55.

Klert Tel. Line No. 14, H. L. Pelfer, Harper. Per mile \$10.50; Keokuk 2.50, total \$36.75.

Klondike Tel. Line, Frank E. Stransky, Toledo. Per mile \$7.10; Tama 19.75, total \$140.22.

Kniffin & Promise City Farmers Mutual Tel. Line, Amos Long, Corydon. Per mile \$9.00; Wayne 4, total \$26.00.

Kolasek & Marek Tel. Line, Melach Kolasek, Kalona. Per mile \$7.40; Washington 4.50, total \$23.20.

Kosuth Rural Tel. Line, O. E. Miller, Wesley. Per mile \$10.00; Kosuth 5.25, total \$55.70.

Kosuth & Belle Plaine Tel. Line, Oscar L. Miner, Belle Plaine. Per mile \$9.00; Benton 2.50, total \$11.50; Iowa 8, \$72.00; total \$94.50.

Kramer Tel. Co., R. F. Grimm, Harper. Per mile \$9.00; Kookuk 6.75, total \$59.75.

Lacey Rural Tel. No. 3, Jesse G. McDonough, Lacey. Per mile \$7.50; Mahaska 5, total \$38.25.

Lacona & Oakley Tel. Line, G. E. Murray, Lacona. Per mile \$7.00; Lacona 9.30, total \$16.30; Warren 1, \$7.00; total \$23.30.

Lacona & Southwestern Tel. Co., M. V. Sawyer, Lacona. Per mile \$4.25; Lacona 6, \$27.00; Warren 4, \$24.00; total \$62.00.

Lacona Western Tel., S. G. Shiff, Lacona. Per mile \$8.45; Warren 10, total \$84.50.

Ladora Northern Tel. Co., Elrod Whiteford, Marengo. Per mile \$11.25; Iowa 53, total \$596.25.

Lafayette Center Tel. Co., Jay Born, Story City. Per mile \$11.50; Story 2.1, total \$9.12.

Lafayette Mutual Tel. Co. No. 5, W. C. Greaser, Harper. Per mile \$14.00; Kookuk 7, total \$98.00.

Lafayette Tel. Line, Sam Maher, Center Point. Per mile \$8.50; Linn 10, total \$85.00.

Lafayette Warren Tel. Co., Wm. Wendt, Waverly. Per mile \$11.40; Bremer 52, total \$718.20.

Lagrange Tel. Co., A. J. Allen, Russell. Per mile \$14.40; Lucas 2, total \$28.80.

Lake George Tel. Co., Jelle Tjaden, Woden. Per mile \$8.25; Hancock 11.25, total \$92.51.

Lake Road Tel. Line, George Fothergill, Armstrong. Per mile \$10.25; Emmet 10.50, \$107.62; Kosuth 5.50, \$56.38; total \$164.00.

Lake Shore Tel. Co., S. C. Schumacher, Clear Lake. Per mile \$12.00; Cerro Gordo 25, total \$300.00.

Lake Side Mutual Tel. Co., A. E. Anderson, Forest City. Per mile \$8.70; Hancock 7, \$60.90; Winnebago 7.25, \$63.07; total \$123.97.

Lake Side Tel. Co., S. L. Farrow, Clear Lake. Per mile \$9.50; Cerro Gordo 11.25, total \$106.85.

Lake Side Tel. Co., M. J. Lindle, Muscatine. Per mile \$7.00; Muscatine 9, total \$63.00.

Lake Side Tel. Line, C. M. Steward, Lake View. Per mile \$11.00; Sac 7.25, total \$79.75.

Lakeside Tel. Line, Blanche Vitul, Marion. Per mile \$8.30; Linn 5, total \$41.50.

Lake Tel. Line, C. W. Harbaugh, Muscatine. Per mile \$7.90; Muscatine 2.50, total \$24.45.

Lake Township Farmers Tel. Co., Miller Wergland, Hardy. Per mile \$10.50; Humboldt 12, total \$126.00.

Lake View Tel. Co., T. S. Reade, Jewell. Per mile \$9.90; Hamilton 11.50; total \$113.55.

Lamotte & Cottonville Tel. Co., R. W. Cahill, Bellevue. Per mile \$10.50; Jackson 18, total \$195.20.

Lamotte & Gordons Ferry Farmers Tel., Henry Fischer, Bellevue. Per mile \$8.50; Jackson 9, total \$76.50.

Lamotte Independent Tel. Co., Peter Koss, Lamotte. Per mile \$8.00; Jackson 11, total \$88.00.

Lamotte Tel. Co. No. 8, A. M. Berenger, Lamotte. Per mile \$11.40; Jackson 2.25, total \$27.05.

Lancaster Farmers Mutual Tel. Line No. 26, Gus Dumont, Sigourney. Per mile \$8.80; Kookuk 5.50, total \$48.40.

Lansing River Tel. Line, Alfred Tabott, New Albin. Per mile \$7.60; Albia 15, total \$114.50.

Larchwood Township Tel. Co., C. Waagmeester, Larchwood. Per mile \$12.24; Lyon 17.50, total \$214.62.

Larnabee Tel. Line No. 17, Edna Owens, Swen City. Per mile \$8.40; Kosuth 11.50, total \$96.60.

Laurel-Haverhill Tel. Co., J. H. Knoll, Haverhill. Per mile \$8.50; Marshall 8.50, total \$73.10.

Laurel Hill Tel. Line, P. D. Archibald, Martelle. Per mile \$9.65; Jones 4.80, total \$42.42.

Laurens Southern Tel. Line No. 1, H. F. Weeks, Laurens. Per mile \$9.60; Pocahontas 4.50, total \$43.20.

Laurens Southeast Tel. Co., No. 4, Ed Whannel, Laurens. Per mile \$7.30; Pocahontas 8.75, total \$60.22.

Lawson Tel. Line, Alex Lawson, Castana. Monona, total assessment \$5.00.

Leland Short Line, A. F. Sample, Keosauqua. Per mile \$9.50; Van Buren 2.50, total \$21.25.

Leeds Rural Tel. Line No. 1, Dennis Dunn, Leeds. Per mile \$7.50; Plymouth 1.50, \$11.75; Woodbury 11, \$82.50; total \$93.75.

Leeds Tel. Line No. 2, H. E. Harvey, Leeds. Per mile \$9.00; Woodbury 4, total \$36.00.

Legend Central Tel. Line, Delmar D. Latham, Le Grand. Per mile \$8.40; Marshall 7, \$58.80; Tama 4, \$32.60; total \$92.40.

Legend & Dunbar Farmers Mutual Tel. Line, H. N. Thompson, Le Grand. Per mile \$9.00; Marshall 12.50, total \$109.00.

Leland Mutual Tel. Co., E. G. McGroverey, Leland. Per mile \$10.50; Winnebago 5.25, total \$55.13.

Lenox Northwestern Mutual Tel. Line, P. W. Benson, Lenox. Per mile \$5.00; Adams 5.50, \$42.50; Taylor 1, \$5.00; total \$47.50.

Lenox Star Tel. Line, H. M. Crewell, Lenox. Per mile \$9.20; Adams 7.50, \$69.00; Taylor 50, \$4.60; total \$73.60.

Lenox Township Farmers Mutual Tel. Co., H. O. Schloeman, Norway. Per mile \$7.65; Benton 4, \$29.95; Iowa 4.50, \$24.45; total \$57.35.

Le Roy & Humeston North Line No. 1, Roy Baggett, Humeston. Per mile \$11.60; Decatur 3, \$34.80; Wayne 2.50, \$38.50; total \$49.50.

Le Roy Tel. Co., A. A. Wells, Le Roy, Minn. Per mile \$11.50; Howard 42.90, \$482.35; Mitchell 13.30, \$152.95; total \$646.30.

Lesan & Saltzman Tel. Line, C. A. Campbell, Mt. Airy. Per mile \$6.50; Ringgold 7, total \$45.50.

Leslie Tel. Co., W. J. Hughes, Onondela. Per mile \$8.20; Clarke 14.50, \$120.35; Decatur 2.50, \$20.75; total \$141.10.

Lewis & Northern Tel. Line, Joe W. Lawton, Lewis. Per mile \$2.00; Cass 5.50, total \$49.50.

Lewis Southern Tel. Assn., Glenn O. Jones, Lewis. Per mile \$7.70; Cass 7, total \$53.90.

Lewis & Western Tel. Co., F. S. Russell, Lewis. Per mile \$8.50; Cass 8.75, \$74.37; Pottawattamie 8.75, \$74.37; total \$148.74.

Liberty & Calumet Tel. Co., Fritz Offner, Jr., Paullina. Per mile \$6.85; Cherokee 6, \$39.90; O'Brien 4, \$26.60; total \$66.50.

Liberty Center Tel. Co., O. W. Jared, Corydon. Per mile \$8.75; Wayne 7, total \$61.25.

Liberty Central Tel. Line, W. P. Schaller, Meriden. Per mile \$8.50; Cherokee 10, total \$85.00.

Liberty Five Tel. Line, Ben Wade, Quasqueton. Per mile \$11.25; Buchanan 1.60, total \$16.85.

Liberty Line Tel., W. F. Turner, Floris. Per mile \$5.10; Wapello 10, total \$51.00.

Liberty Tel. Co., Geo. Summons, Peru. Per mile \$9.20; Madison 2.25, total \$20.25.

Liberty Tel. Co., P. M. Carlson, Madrid. Per mile \$9.50; Boone 5, \$47.50; Story 1, \$9.50; total \$57.00.

Liberty Tel. Co., J. C. Kenney, Oakley. Per mile \$7.40; Lucas 8, total \$59.20.

Liberty Tel. Co., R. C. Noblett, Cresco. Per mile \$11.25; Howard 18.50, total \$209.98.

Liberty Tel. Line, Jesse Moore, Quasqueton. Per mile \$10.85; Buchanan 2, total \$22.55.

Liberty Tel. Line, C. M. Fluke, Athelstan. Per mile \$10.45; Taylor 5.25, total \$55.91.

Lima Creek Rural Tel. Line, Bert Turnbull, Mason City. Per mile \$7.30; Cerro Gordo 4.25, total \$31.02.

Lima Creek Tel. Line, Albert Jans, Jr., Garner. Per mile \$8.00; Cerro Gordo 4, \$32.00; Hancock 5, \$40.00; total \$72.00.

Lima Creek Tel. Line No. 26, S. W. Zimmerman, Brandon. Per mile 7.90; Buchanan 6, total \$47.40.

Lima Creek Tel. Co., O. Thompson, Lake Mills. Per mile \$8.70; Winnebago 6.25, total \$54.38.



Line Springs & South Foreston, L. R. Williams, Bonair. Per mile \$9.00; Bonair 7.50, total \$165.00.

Lincoln Beaver Tel. Line, H. A. Steffen, Dike. Per mile \$7.50; Grundy 4.11, total \$45.63.

Lincoln Center Tel. (Line No. 24), Geo. Eggabroad, Grundy Center. Per mile \$7.60; Grundy 10.75, total \$183.70.

Lincoln Farmers Mutual Tel. Co. No. 9 & No. 125, Mahlon T. Yoder, Kalena. Per mile \$10.75; Johnson 5.50, \$169.45; Washington 1, \$18.70; total \$112.15.

Lincoln Hebrew Tel. Co., H. C. Lanning, Buffalo Center. Per mile \$5.00; Kosuth 14.25, \$114.00; Winnebago 5.50, \$44.00; total \$158.00.

Lincoln Highway Tel. Co., Pauline Jentzen, Marshalltown. Marshall, total assessment \$27.00.

Lincoln Highway Tel. Co., Fred Holst, Keystone. Per mile \$10.00; Benton 3.25, total \$32.50.

Lincoln Highway Tel. Line, Ewald Buch, Keystone. Per mile \$7.25; Benton 7.50, total \$54.25.

Lincoln Highway Tel. Line, John C. Tatge, Belle Plaine. Per mile \$10.20; Benton 6.50, total \$66.30.

Lincoln Rural Tel. Co., John Naltake, Sanborn. Per mile \$8.55; O'Brien 27, total \$225.45.

Lincoln Short Line, R. B. Murdock, Clearfield. Per mile \$9.70; Ringgold 7, \$67.80; Taylor 5.00, \$5.85; total \$127.75.

Lincoln Tel. Co., Chas. Doerres, Lone Tree. Per mile \$10.75; Johnson 11.50, total \$123.63.

Lincoln Tel. Co., I. C. Burke, Guernsey. Per mile \$5.50; Iowa 7, \$59.50; Poweshiek 4, \$24.00; total \$123.50.

Lincoln Tel. Co., C. M. Brown, Chariton. Per mile \$8.00; Lucas 6.50, total \$52.00.

Lincoln Tel. Line, C. O. Etzel, Marion. Per mile \$9.50; Linn 6, total \$57.00.

Lincoln Tel. Line, C. L. Gray, Winterset. Per mile \$9.65; Madison 7.25, total \$69.96.

Lincoln Township Mutual Tel. Co., C. E. Mosier, Linden. Per mile \$8.00; Dallas 12.50, total \$108.00.

Lincoln Township Mutual Tel. Co., J. A. Curtis, Hartan. Per mile \$14.00; Shelby 50, total \$730.00.

Lincoln Township Tel. Co., Henry C. Henningson, Grundy Center. Per mile \$11.00; Grundy 2.25, \$26.10; Tama 5, \$34.80; total \$66.90.

Lincoln & Washington Line, J. H. Miller, Grundy Center. Per mile \$4.00; Grundy 7, total \$60.20.

Linden & Dale Tel. Line, Ed B. Williams, Stuart. Per mile \$13.40; Guthrie 2.50, total \$33.50.

Linden Tel. Line, A. W. Bennett, Linden. Per mile \$11.75; Dallas 2.50, total \$41.12.

Line No. 1—Cresco Township Tel. Co., Roy O. Bjustrum, Algona. Per mile \$7.70; Kosuth 2.50, total \$26.95.

Line No. 2, M. C. McVay, New Virginia. Per mile \$5.00; Warren 5, total \$16.00.

Line No. 2, George Comer, Bussey. Per mile \$7.35; Marion 1.50, total \$11.02.

Line No. 2, Noah Stocker, Unionville. Per mile \$10.90; Davis 4, total \$43.60.

Line No. 2, Nodaway Mutual Exchange, C. G. Sabin, Nodaway. Per mile \$3.25; Adams 5, total \$46.75.

Line No. 3 or (South of Inwood Line), Sam Bolding, Inwood. Per mile \$1.20; Lyon 3.50, \$25.52; Sioux 75, \$5.47; total \$151.62.

Line No. 4, Argo Mutual System, George G. Schurr, Davenport. Per mile \$11.90; Scott 3, total \$33.00.

Line Five, E. E. Fitzgerald, Mt. Ayr. Per mile \$8.30; Ringgold 7.50, total \$62.25.

Line No. 5, J. S. Storks, Grinnell. Per mile \$9.00; Poweshiek 4.50, total \$40.50.

Line No. 5, Tel. Co., Ira T. Deam, Hampton. Per mile \$5.95; Franklin 6.25, total \$31.54.

Line No. 7, V. A. Randolph, Le Claire. Per mile \$8.00; Scott 10.25, total \$82.00.

Line No. 7, John Hosste, Emerson. Per mile \$6.80; Mills .62, \$4.22; Montgomery 6.38, \$42.38; total \$47.60.

Line No. 8, M. F. Stocker, Unionville. Per mile \$9.60; Appanoose 4.75, total \$45.60.

Line No. 8 Delta Exchange, J. L. Stehn, Delta. Per mile \$12.20; Keokuk 2.50, total \$30.50.

Line No. 10, A. J. Gibson, Marshalltown. Per mile \$15.65; Marshall 1.50, total \$24.48.

Line No. 11, A. L. Roberts, Hampton. Per mile \$11.00; Franklin 5, total \$55.00.

Line Eleven, Jay T. Colegrove, Russell. Per mile \$8.30; Lucas 4, total \$32.80.

Line No. 11, Wm. Altar, Sigourney. Per mile \$8.00; Keokuk 6.50, total \$52.00.

Line No. 12, J. P. Mousel, Bancroft. Per mile \$12.40; Kosuth 1.62, total \$20.98.

Line No. 12 (Division of Riverdale Tel. Lines No. 12 & No. 281), A. Butterfield, Irvington. Per mile \$6.00; Kosuth 3.50, total \$21.00.

Line No. 12, L. C. Klipp, Farmington. Per mile \$9.00; Lee 2, \$18.00; Van Buren 3, \$27.00; total \$45.00.

Line No. 12, Chas. Eberhardt, Osceola. Per mile \$8.00; Clarke 5.50, total \$44.00.

Line No. 12 out of Mt. Ayr, Glenn Lesan, Kellerton. Per mile \$8.00; Ringgold 5.25, total \$43.04.

Line No. 14, G. B. Lowe, Letts. Per mile \$8.00; Louisa 4, \$32.00; Muscatine 3.50, \$30.00; total \$52.00.

Line No. 14, Fred L. Baldwin, Kellogg. Per mile \$7.75; Jasper 8.75, total \$67.81.

Line No. 14, Chas. Brady, Hamilton. Per mile \$10.00; Marion 1.50, total \$15.00.

Line No. 14, Ernest Gisel, Maquoketa. Per mile \$8.70; Jackson 2.50, total \$20.45.

Line No. 18, Henry Bruns, Sigourney. Per mile \$8.25; Keokuk 5.25, total \$43.31.

Line No. 19, I. A. Touet, Osceola. Per mile \$6.85; Clarke 12, total \$82.30.

Line No. 20 or (Blue Grass Tel. Co.), J. Lewis Neal, Osceola. Per mile \$11.65; Clarke 3, total \$34.95.

Line No. 24, F. Conway, Nodaway. Per mile \$8.00; Adams 2, total \$16.00.

Line No. 27, Geo. H. Dickson, Delta. Per mile \$17.00; Keokuk 1.50, total \$25.50.

Line No. 24, R. H. Griffin, Letts. Per mile \$8.25; Louisa .50, \$4.12; Muscatine 5.50, \$15.77; total \$16.59.

Line No. 28 Tel. Line, Amiel Wilhek, Traer. Per mile \$10.00; Tama 4.25, total \$42.50.

Line No. 41, Leo H. Nethohm, Center Point. Per mile \$8.40; Linn 5, total \$41.00.

Line No. 42, Fred Barnes, Lohrville. Per mile \$8.35; Carroll 6, \$50.10; Greene 5, \$41.75; total \$91.85.

Line No. 43, Frank Jackson, Owasa. Per mile \$11.50; Hardin 3.50, total \$40.25.

Line No. 45 Tel. W. E. Miller, Hampton. Per mile \$8.00; Franklin 4, total \$32.00.

Line No. 63, Will R. Russell, Grinnell. Per mile \$8.65; Jasper 4, \$34.60; Poweshiek 1.50, \$12.98; total \$47.53.

Line No. 81, C. F. Werrell, Blakesburg. Per mile \$12.50; Wapello 5, total \$62.50.

Line 13-44-90, Frank Andre, Adair. Per mile \$7.50; Cathoon 5.50, \$41.25; Greene 10.75, \$148.12; total \$189.27.

Line No. 85, O. L. Cary, Blakesburg. Monroe, total assessment \$25.38.

Line 89, Wm. Mallison, Malcom. Per mile \$2.70; Poweshiek 4.50, total \$43.65.

Line No. 93, Aris De Ruiter, Lynnville. Per mile \$8.62; Jasper 7, total \$60.55.

Line No. 107, D. H. Davis, Beacon. Mahaska, total assessment \$10.00.

Line No. 112, Ned Pearson, Maxwell. Per mile \$17.00; Story 1.25, total \$22.00.

Line No. 1308, Geo. W. Johnson, Castana. Per mile \$7.00; Monona 4, total \$28.40.

Line No. 1696 Tel. Line, Geo. Paulus, Hampton. Per mile \$12.50; Franklin 2, total \$25.00.

Line No. 2199 Tel. Co., L. Ward Conway, Hampton. Franklin, total assessment \$4.20.

Line No. 2800 Tel. Co., J. H. Richards, Geneva. Per mile \$9.50; Franklin 4.50, total \$42.75.

Line No. 3500, Jake Herman, Sigourney. Per mile \$8.90; Keokuk 8, total \$41.00.

Line No. 4206, Frank Gilland, Sigourney. Per mile \$11.00; Keokuk 3, total \$33.00.

Line 5200, Guy A. Nowell, Hampton. Per mile \$7.00; Franklin 5, total \$35.00.

Line Branch Tel., J. F. Baum, Woodburn. Per mile \$8.00; Clarke 14.75, total \$118.00.

Line Grove Rural Tel. Assn., Edward J. Zobel, Ely. Per mile \$9.00; Johnson 1.25, \$11.25; Linn 6.75, \$60.75; total \$72.00.

Linn Grove Tel. Co., C. C. Erb, West Liberty. Per mile \$9.50; Cedar 5.24, total \$12.25.  
 Linn Grove Tel. No. 5, Claude Thompson, Mt. Vernon. Per mile \$8.40; Linn 11, total \$92.40.  
 Linn Tel. Line, Alvey H. Yessier, Marion. Per mile \$9.85; Linn 4.25, total \$41.85.  
 Linta Tel. Line No. 200, L. E. Kalfer, Kalona. Per mile \$11.00; Washington 7, total \$77.00.  
 Little Northern Tel. Line, H. C. Wells, Plano. Per mile \$10.00; Appanose 418, total \$46.00.  
 Little Sioux Valley Rural Tel. Line, Walter Reed, Sutherland. Per mile \$12.00; O'Brien 8.50, total \$62.45.  
 "L" Line, A. E. Luckow, Breda. Per mile \$9.50; Sac 6.50, total \$61.75.  
 "L" Line No. 2, Lidderdale, J. F. Kurth, Okiden. Per mile \$9.15; Carroll 1, total \$45.75.  
 Livengood Tel. Line, W. A. Ruth, Castana. Per mile \$8.00; Monona 450, total \$6.00.  
 Lockridge & Four Corners Tel. Line No. 3, A. D. Edmund, Lockridge. Per mile \$10.70; Jefferson 3.50, total \$37.45.  
 Locust Grove Mutual Tel. Co., G. E. Barnhart, South English. Per mile \$14.75; Keokuk 12.75, total \$138.45.  
 Locust Grove Tel. Line, H. H. Parker, Beech. Per mile \$10.00; Warren 2.25, total \$22.50.  
 Locust Grove Tel. Line, Earl Mead, Corydon. Per mile \$8.00; Wayne 11, total \$58.00.  
 Locust Hill Mutual Tel. Co., B. J. Clark, Martelle. Per mile \$12.00; Jones 38, \$6.00; Linn 2, \$4.00; total \$30.00.  
 Lodge Tel. Line, W. T. Lodge, Bevington. Per mile \$10.45; Madison 1, total \$10.45.  
 Logan Township Farmers Mutual Tel. Co., David Fowler, Lohrville. Per mile \$4.00; Calhoun 21, total \$188.00.  
 Lohr Division Farmers Tel. Line, George Lohr, Sac City. Per mile \$3.10; Sac 8.25, total \$70.13.  
 Lonely Seven Tel. Co., Chas. Watters, Beaconsfield. Per mile \$8.00; Ringgold 4.50, total \$6.00.  
 Lone Star Mutual Tel. Line, W. G. Sutherland, Dysart. Per mile \$7.35; Tama 9.57, total \$45.14.  
 Lone Tree Tel. Co., C. C. Warne, Atlantic. Per mile \$8.10; Cass 6.50, total \$52.65.  
 Lone Tree Tel. Co., E. J. Merahon, Rowley. Per mile \$6.75; Buchanan 5, total \$44.00.  
 Lone Willow Tel. Line No. 9, R. B. Booth, Cedar Rapids. Per mile \$7.20; Linn 7.75, total \$55.80.  
 Long Branch Tel. Co., S. H. Kenagy, Clarinda. Per mile \$3.40; Page 14, total \$17.60.  
 Long Creek Mutual Tel. W. F. Havard, Grand River. Per mile \$3.00; Clarke 1, total \$64.00.  
 Long Creek Tel. Line, T. W. Morgan, Columbus Junction. Per mile \$5.70; Louisa 4.25, total \$41.44.  
 Long Grove Mutual Tel. Co., Nellie I. Nagle, Long Grove. Per mile \$14.00; Scott \$6.50, total \$144.00.  
 Long Grove Tel. Co., Carl Struchen, Albion. Per mile \$9.50; Linn 4, total \$28.00.  
 Long Grove Tel. Line, H. K. Morehead, Maquoketa. Per mile \$9.25; Jackson 36, total \$92.50.  
 Loon Lake Tel. Co., M. A. Norton, Spirit Lake. Per mile \$5.60; Dickinson 438, total \$25.20.  
 Lorimer Northwest New Hope Tel. Co., Al Spick, Lorimer. Per mile \$15.00; Union 4, total \$60.00.  
 Loring Mutual Tel. Co., John Gulick, Sloan. Per mile \$10.00; Monona 258, \$395.00; Woodbury 12.25, \$122.50; total \$527.50.  
 Lost Nation Tel. Co., Dewey Combs, New Market. Per mile \$3.00; Page 128, \$12.00; Taylor 5.50, \$44.00; total \$56.00.  
 Lowell Tel. Co., J. W. Richards, Shell Rock. Per mile \$5.20; Butler 7.50, total \$69.00.  
 Lower Irish Bend Tel. Line, W. R. Watts, Keosauqua. Per mile \$5.50; Van Buren 1, total \$2.50.  
 Lower Muscatine Road Tel. Co., Joseph Paulus, Iowa City. Per mile \$12.50; Johnson 19.50, total \$200.55.

Lower Run Tel. Line, C. J. Minder, Muscatine. Per mile \$7.35; Muscatine 7, total \$51.45.  
 Lucas County Northwestern Tel. Line, H. L. Baker, Lacona. Per mile \$9.40; Lucas 4, \$17.40; Marion 75, \$7.00; total \$44.65.  
 Lucas Grove Road Tel. Co., Roy R. Baker, Muscatine. Per mile \$9.15; Muscatine 18, total \$137.25.  
 Luerne Tel. Line, Lee Paugh, Cambrina. Per mile \$9.18; Wayne 2, total \$62.70.  
 Lucky Star Tel. Co., B. C. Bristol, Milton. Per mile \$5.70; Van Buren 2.50, total \$12.50.  
 Ludlow Tel. Co., M. E. Meier, Waukon. Per mile \$9.75; Allamakee 53, \$516.75; Winneshiek 2, \$65.25; total \$585.00.  
 Lura & Haverhill Tel. Line, Jos. P. Edel, Haverhill. Per mile \$7.60; Marshall 7, total \$52.50.  
 Lura Tel. Line, W. H. Thomas, Marshalltown. Per mile \$9.35; Marshall 6, total \$54.30.  
 Luster Rural Line, C. H. Patterson, Maquoketa. Per mile \$12.50; Jackson 2.75, total \$34.27.  
 Luzerne & Blairtown Mutual Tel. Co., W. O. Sauerteig, Blairtown. Per mile \$8.25; Benton 2.50, total \$45.95.  
 Luzerne Maple Tel. Line, Martin Studt, Luzerne. Benton, total assessment \$40.00.  
 Luzerne Oak Line, Jos. Janu, Luzerne. Per mile \$8.80; Benton 5.50, total \$48.40.  
 Luzerne Short Line, Wm. Grummer, Luzerne. Per mile \$5.65; Benton 4.75, total \$41.00.  
 Lyle Tel. Co., W. L. Cole, Lyle, Minn. Per mile \$15.25; Mitchell 41, \$625.25; Worth 2.50, \$53.57; total \$678.82.  
 Lyman Independent Line, G. T. Kuester, Griswold. Per mile \$9.00; Cass 8, total \$40.00.  
 Lyman Mutual Tel. Co., Frank Knoke, Griswold. Per mile \$11.00; Cass 14, total \$154.00.  
 Lyman Northwestern No. 27, Wm. Shultz, Griswold. Per mile \$9.45; Cass 5, total \$47.25.  
 Lyon Point Tel. Co., Glade Fulk, Clarinda. Per mile \$11.00; Page 2, total \$32.00.  
 Lynn Valley Tel. Line, P. I. K. Varnum, Marshalltown. Per mile \$8.40; Marshall 8.25, total \$69.30.  
 Lynnville & Searsboro Tel. Line No. 3, Chas. Quire, Searsboro. Per mile \$6.50; Jasper 1.50, \$16.50; Poweshiek 6.50, \$44.20; total \$54.40.  
 Lynnville & Searsboro Tel. No. 5, G. L. Stanley, Searsboro. Per mile \$7.25; Jasper 1.50, \$10.88; Poweshiek 4, \$9.00; total \$39.88.  
 Lynnville Tel. Line No. 92, T. C. Beatty, Lynnville. Per mile \$10.00; Jasper 5, total \$50.00.  
 Lyon & Sioux Tel. Line, Theodore Herck, Inwood. Per mile \$8.25; Lyon 4, \$24.75; Sioux 3, \$24.75; total \$49.50.  
 Mackey, Leonard & Story City Tel. Co., G. A. Heers, Story City. Per mile \$8.40; Boone 8.50, \$10.55; Story 5, \$41.50; total \$112.00.  
 Mackey Tel. Co., T. W. Everts, Glidden. Per mile \$12.10; Carroll 2.50, total \$42.25.  
 Mackinburg & Lorimer Mutual Tel. Co., C. L. Denton, Afton. Per mile \$9.00; Madison 24.75, \$22.75; Union 4.25, \$44.25; total \$297.00.  
 Macy Tel. Co., Henry Sailer, Ackley. Per mile \$8.00; Franklin 5, \$40.00; Hardin 5.50, \$44.00; total \$84.00.  
 Madison County Mutual Tel. Co., J. I. Tucker, Mackinburg. Per mile \$10.00; Madison 17.50, total \$175.00.  
 Madison Mutual Tel. Co., C. H. Lackore, Hayfield. Per mile \$10.00; Hancock 14, total \$140.00.  
 Madison Township Tel. Co., B. O. Bakken, Decorah. Per mile \$11.75; Winneshiek 49, total \$470.90.  
 Madison T. P. Mutual Tel. Line, Carl F. Stifel, Murray. Per mile \$7.50; Clarke 10.08, \$76.10; Madison 32, \$2.50; Union 2.50, \$13.87; total \$97.47.  
 Main Road Tel. Co., C. L. Piegora, Tripoli. Per mile \$10.10; Bremer 2.50, total \$27.25.  
 Malaka Tel. Line, George Loupee, Newton. Per mile \$8.25; Jasper 18, total \$24.50.  
 Malcom, Sheridan, Madison Tel. Line, Wm. McClure, Malcom. Per mile \$4.50; Poweshiek 15, total \$68.00.  
 Malcom Tel. Line No. 21, H. Wichman, Malcom. Per mile \$16.00; Poweshiek 2.25, total \$36.00.

Melrose & Tyrone Tel. Co., J. S. Judge, Melrose. Per mile \$7.80; Monroe 1, total \$62.40.

Mechanics Mutual Tel. Line, M. R. Day, Whittier. Per mile \$23.60; Hardin 1.50, total \$44.40.

Meredith, David Line, David Meredith, Searsboro. Per mile \$8.00; Jasper 1.25, \$10.00; Poweshiek 3.75, \$30.00; total \$49.00.

Metallic Tel. Line, C. F. Bryan, Chariton. Per mile \$9.20; Lucas 2.25, total \$22.90.

Meyer Line, John Rosener, Breda. Per mile \$9.60; Carroll 2.50, total \$32.60.

Meyer Line No. 52, G. H. Meyer, Whitemore. Per mile \$11.90; Kossuth 1, total \$32.00.

Meyers Brothers Rural Tel. Line, H. H. Meyers, Grundy Center. Per mile \$10.50; Grundy 2, total \$31.50.

Middle Branch Tel. Co., H. A. Jeffries, Norwalk. Per mile \$10.00; Warren 5.15, total \$57.50.

Middle Division North Coon Mutual Tel. Co., Henry Miller, Lanesboro. Per mile \$10.15; Carroll 2.50, total \$35.53.

Middle English Tel. Co., Lloyd Bickford, North English. Per mile \$16.65; Iowa 1.17, total \$19.48.

Middlefield Center Tel. Line, Hugh Fernald, Winthrop. Per mile \$3.40; Buchanan 5, total \$47.00.

Middle River Mutual Tel. Line, Bert Bond, Orient. Per mile \$8.50; Madison 5.50, total \$56.75.

Middle Road Tel. Co., Warren G. Maxwell, Davenport. Per mile \$12.90; Scott 1.50, total \$19.25.

Middle Valley Mutual Tel. Co. (South), Chas. Richie, Carbon. Per mile \$7.50; Adams 1.75, total \$58.90.

Midland Tel. Co., N. V. Olson, Clarinda. Per mile \$8.00; Page 12.75, total \$102.00.

Midland Tel. Co., E. S. Heath, Monmouth. Per mile \$8.20; Jackson 1.20, \$3.40; Jones 4, \$2.80, total \$42.64.

Midland Tel. Co., Arthur Perman, Adrian, Minn. Per mile \$7.00; Lyon 11, total \$77.00.

Midland Tel. Line, H. A. W. Koch, Central City. Per mile \$8.65; Linn 8, total \$69.20.

Midway Tel. Co., J. E. Goldsberry, Gruver. Per mile \$10.25; Emmet 5.50, total \$57.15.

Midway Tel. Co., G. E. Crow, Martindale. Per mile \$9.00; Warren 4.50, total \$49.50.

Midway Tel. Co., H. A. Klingebiel, Hinton. Per mile \$7.50; Plymouth 1.80, total \$58.50.

Midway Tel. Co. No. 9, Walter Twaters, Russell. Per mile \$10.35; Lucas 2.50, total \$24.22.

Midway Tel. Line, S. N. Walker, Wapello. Per mile \$8.70; Louisa 7, total \$60.90.

Miles & Bryant Tel. Co., Amos B. Cook, Miles. Per mile \$12.00; Clinton 11, total \$130.00.

Miles & Seaber Tel. Line, Fred Sodeman, Jr., Miles. Per mile \$10.65; Clinton 2.25, \$24.61; Jackson 4.25, \$45.26; total \$79.87.

Midford Township Tel. Co., Frank Allen, Nevada. Per mile \$8.50; Story 4, total \$34.90.

Mill Creek Farmers Mutual Tel. Co., Henry Walken, Paulina. Per mile \$7.50; Cherokee 2, \$14.70; O'Brien 2, \$66.15; total \$88.35.

Mill, Moscow Wilton Tel. Line, J. J. Hoskins, Moscow. Per mile \$8.00; Muscatine 7, total \$56.00.

Miller Ridge Mutual Tel. Line, D. C. Carlson, Abbia. Per mile \$7.80; Monroe 7.50, total \$58.50.

Millersburg Big 8, Jimmy Berry, Millersburg. Iowa, total assessment \$18.75.

Millersburg & Genoa Huff Tel. Co., W. B. Kruse, Williamsburg. Per mile \$8.00; Iowa 22, total \$152.00.

Millersburg & Farnell Mutual Tel. Co., Hugh B. Thomas, Williamsburg. Per mile \$5.50; Iowa 23.25, total \$197.63.

Millersburg Short Line, L. A. Berry, North English. Per mile \$14.25; Iowa 1, total \$23.50.

Miller Tel. Co., W. L. Parry, Abbia. Per mile \$7.45; Monroe 8, total \$61.30.

Miller Tel. Co. Incorporated, P. H. Schneider, Green Island. Per mile \$4.20; Jackson 14.75, total \$92.93.

Millerton & Myers Tel. Line, Harry E. Cutler, Millerton. Per mile \$5.80; Warren 5, total \$61.30.

Mill Road Tel. Line, Fred J. Paulus, Hampton. Franklin, total assessment \$15.00.

Mill Tel. Line, Virgil G. Rogers, West Chester. Per mile \$5.40; Washington 4.25, total \$32.95.

Mill & Sandyville Tel. Co., Carl Kading, Mills. Per mile \$10.80; Warren 10.75, total \$107.50.

Mineral Branch Tel. Line, Clifford Irons, Montour. Per mile \$8.40; Tama 7, total \$58.80.

Mineral Point Farmers Tel. Co., P. J. Schroeder, North Buena Vista. Per mile \$10.75; Clayton 12, \$129.00; Dubuque 37, \$298.25; total \$439.25.

Mineral Point Mutual Tel. Co., Alfred Gast, Steamboat Rock. Per mile \$9.70; Hardin 6, total \$58.20.

Mineral Spring Tel. Line, Jesse B. Richards, Garwin. Per mile \$8.00; Tama 7, total \$56.00.

Missing Link Line, Henry Emanuel, Amara. Per mile \$8.40; Benton 2.25, \$13.90; Iowa 4.25, \$53.70; total \$74.60.

Mississippi River Tel. Line, H. C. Fletcher, Fairport. Per mile \$4.60; Muscatine 19, total \$46.00.

Mittman Private Tel. Line, Andrew Mittman, Muscatine. Muscatine, total assessment \$12.00.

M. M. Tel. Line, Martin L. Berger, Carroll. Per mile \$11.60; Carroll 6, total \$69.60.

Mohawk Tel. Co., Lewis Trabert, Lockridge. Per mile \$8.20; Jefferson 12.50, total \$192.50.

"M" or "N" 18 Tel. Line, S. H. Meyer, Steamboat Rock. Per mile \$8.25; Grundy 10.50, total \$36.63.

Mohr & Schulte Tel. Line, Walter Mohr, Breda. Per mile \$12.00; Carroll 1, \$12.00; Sac 5, \$60.00; total \$72.00.

Monarch No. 1 Tel. Co., J. A. Hobbach, Marcus. Per mile \$7.20; Cherokee 8.25, \$49.40; Plymouth 2.25, \$3.90; total \$61.20.

Monette Mutual Tel. Co., L. M. Moffitt, Thayer. Per mile \$8.00; Union 15, total \$120.00.

Monroe Mutual Tel. Line, W. B. Green, Lorimor. Per mile \$5.75; Madison 7.75, \$44.56; Union 2.25, \$12.94; total \$57.50.

Monteth & Dale Mutual Tel. Co., F. H. Courtney, Stuart. Per mile \$7.50; Guthrie 11, total \$82.50.

Monteth & Menlo Farmers Mutual Tel. Co., R. F. Branson, Guthrie Center. Per mile \$10.00; Guthrie 16, total \$160.00.

Monteth Mutual Line No. 7, W. L. Reed, Monteth, Guthrie, total assessment \$35.00.

Monteth Western Mutual Tel. Co., G. M. Griffin, Guthrie Center. Per mile \$10.40; Guthrie 4.50, total \$46.80.

Monterey Tel. S. M. Johnson, West Grove. Per mile \$8.50; Davis 6.50, total \$55.25.

Monticello Tel. Line, Chas. E. Brandt, Toledo. Per mile \$9.00; Tama 2.45, total \$22.95.

Montpelier & Blue Grass Tel. Line, E. C. Watts, Montpelier. Per mile \$7.75; Muscatine 12.75, \$98.81; Scott 1.25, \$9.68; total \$108.49.

Montpelier Independent Tel. Line, Chas. Flix, Fairport. Per mile \$6.90; Muscatine 8, total \$55.20.

Moore Branch Line, Albert Ratliff, Lorimor. Per mile \$8.20; Madison 6, total \$49.20.

Moore Creek Mutual Tel. Co., Harry Litsberger, Barnes City. Per mile \$7.50; Mahaska 6.25, total \$46.95.

Moorehead-Bowling Tel. Co., Walter Moorehead, Maquoketa. Per mile \$6.65; Jackson 1.50, total \$9.97.

Morgan Township Farmers Mutual Tel. Co., Geo. Worden, Dows. Per mile \$12.10; Franklin 22.50, total \$272.25.

Morley Short Line No. 1, J. E. Farnham, Anamosa. Per mile \$9.00; Jones 2.50, total \$19.50.

Morning Glory Tel. Co., Wm. Smith, Boone. Per mile \$7.15; Boone 18, total \$71.50.

Morningside Farmers Tel. Line, C. A. Johnson, Sioux City. Per mile \$13.60; Woodbury 2, total \$46.80.

Morning Star Mutual Tel. Line No. 16—West, O. G. Brown, New Market. Per mile \$9.30; Taylor 7.50, total \$69.75.

Morning Star Tel. Line, John Eneagar, Chelsea. Per mile \$8.80; Tama 9, total \$79.20.



Morrisburg & Linden Tel. Line, Boyd Marlenee, Stuart. Per mile \$8.20; Dallas 2, \$16.40; Guthrie 5, \$68.40; total \$83.00.

Morseman Valley Tel. Line, J. H. Apple, Braddyville. Per mile \$7.45; Page 3, total \$78.45.

Morse & Solon Mutual Tel. Co., A. L. Heiber, Solon. Per mile \$9.30; Cedar 2.50, \$13.25; Johnson 2.50, \$27.85; total \$251.10.

Mosher Mutual Tel. Co., E. D. Smith, Stuart. Per mile \$3.45; Adair 29, \$104.65; Dallas 1, \$3.45; total \$102.50.

Mossman Grant Tel. Line, R. G. Gridley, Elliott. Per mile \$9.50; Montgomery 8, total \$76.00.

Motor Tel. Co., T. H. Farley, Pleasantville. Per mile \$9.85; Marion 25, \$14; Warren 2, \$58.65; total \$91.11.

Mott, D. W. Private Line, D. W. Mott, Hampton. Per mile \$6.80; Franklin 5.50, total \$36.30.

Mountain Tel. Line, Olaf Westerberg, Forest City. Per mile \$7.80; Hancock 1.80, \$14.04; Winnebago 4.70, \$35.66; total \$50.70.

Mt. Ayr Caledonia Farmers Mutual Tel. Co., A. L. Stephens, Kellerton. Per mile \$5.00; Ringgold 12, total \$60.00.

Mt. Ayr & Liberty Township Tel. Co., Corwin Main, Mt. Ayr. Per mile \$7.00; Ringgold 7, total \$49.00.

Mt. Ayr North Tel. Line, John Buck, Mt. Ayr. Per mile \$9.00; Ringgold 11, total \$99.00.

Mt. Ayr Short Line No. 5, M. D. Watts, Mt. Ayr. Per mile \$8.25; Ringgold 5.75, total \$48.01.

Mt. Ayr Short Line No. 27, T. E. Campbell, Mt. Ayr. Per mile \$11.80; Ringgold 2.50, total \$29.50.

Mt. Grove Rural Tel. Line, J. O. Holtz, Muscatine. Per mile \$6.60; Muscatine 15, total \$99.00.

Mt. Hope Independent Tel. Co., H. H. Browning, Wapello. Per mile \$7.00; Leota 5, total \$35.00.

Mt. Vernon, Linn Grove Mutual Tel., Loyd E. Neal, Mt. Vernon. Per mile \$9.25; Linn 7, total \$64.75.

Mt. Vernon Mutual Tel. Line, H. W. Holmes, Knoxville. Per mile \$6.40; Marion 8.75, total \$56.00.

Mt. Vernon Tel. Co., C. O. Miller, Clear Lake. Per mile \$7.75; Cerro Gordo 24, total \$186.00.

Mt. Zion Mutual Tel. Co., Fred Proctor, Blakesburg. Per mile \$8.00; Wapello 8.25, total \$66.00.

Moville & Klondike Tel., Clayton Jones, Moville. Per mile \$8.10; Woodbury 1, total \$32.40.

"M" Rural Tel. Line, Roy Victor, Lacey. Per mile \$8.00; Mahaska 4, total \$48.00.

M. T. Tel. Line, Henry Vonnahme, Carroll. Per mile \$9.40; Carroll 9.50, total \$89.30.

Mundorf & Parker Tel. Line, O. S. Mundorf, Griswold. Per mile \$6.00; Cass 30, \$18.00; Pottawattamie 7.50, \$45.00; total \$48.00.

Munterville Mutual Tel. Line Assn., Edwin Anderson, Blakesburg. Per mile \$6.00; Monroe 2, \$12.00; Wapello 1, \$6.00; total \$18.00.

Murray & Green Valley Metallic Tel. Co., C. W. Dick, Murray. Per mile \$1.75; Clarke 3.50, total \$48.12.

Murray & Hopeville Tel. Line, J. E. Ogden, Murray. Per mile \$7.25; Clarke 1, total \$62.25.

Murray & Lorimer Tel. Co., M. E. Wilkins, Murray. Per mile \$7.50; Clarke 6.50, \$48.70; Union 9.50, \$74.10; total \$124.30.

Murray & Osceola Mutual Tel. Co., Ernest Price, Osceola. Per mile \$4.00; Clarke 3.50, total \$48.00.

Murray Short Line, John Hoffman, Murray. Per mile \$9.00; Clarke 4, total \$36.00.

Murray & Thayer Tel. Co., R. M. Parker, Murray. Per mile \$5.90; Clarke 4, \$23.60; Union 1, \$8.90; total \$44.50.

Muscatine & Cedar Counties Tel. Co., L. C. Lupton, Atalissa. Per mile \$13.45; Cedar 5.0, \$6.55; Muscatine 2.75, \$36.16; total \$42.74.

Muscatine Central Mutual Tel. Line, Joseph Gibbs, Muscatine. Per mile \$3.10; Muscatine 4, total \$12.40.

Muscatine North Prairie Tel. Co., John P. Hetzler, Moscow. Per mile \$3.80; Muscatine 15, total \$148.50.

Muscatine & Wilton Rural Tel. Line, Gale McLean, Wilton Junction. Per mile \$10.40; Muscatine 13, total \$135.20.

Mutual Co-Operative Tel. Co., Emil Lindstrom, Marathon. Per mile \$5.75; Buena Vista 11, \$96.25; Pochontas 2.50, \$10.63; total \$106.88.

Mutual Line No. 19, P. F. Benedict, South English. Keokuk, total assessment \$5.00.

Mutual Line No. 48, Harry L. Huff, Taintor. Per mile \$8.75; Mahaska 4, total \$35.00.

Mutual Tel. Line No. 6, C. E. Barton, Lynnville. Per mile \$9.10; Jasper 3, total \$45.30.

Mutual Tel. Line No. 7, J. F. Lewis, Glenwood. Per mile \$5.90; Mills 2.50, total \$14.65.

Myatt Tel. Co., D. C. Baillies, Maquoketa. Per mile \$9.40; Jackson 5, total \$47.00.

Myers, O. P. Tel. Line, O. P. Myers, Guthrie Center. Per mile \$10.75; Guthrie 11.25, total \$120.95.

Myrtle Tel. Line, H. L. Morris, New Virginia. Per mile \$8.00; Lucas 1, \$8.00; Warren 10, \$50.00; total \$68.00.

Napier Tel. Line, C. C. Little, Ames. Per mile \$11.75; Boone 12, \$152.75; Story 4, \$47.00; total \$199.75.

Nashville Tel. Co., R. A. Werden, Maquoketa. Per mile \$14.00; Jackson 15, total \$210.00.

Naylor Tel. Line, J. F. Naylor, Brandon. Per mile \$16.00; Benton 63, \$10.08; Buchanan 1, \$14.00; total \$24.08.

Neighbor Tel. Line, James Hosch, Clutier. Per mile \$8.25; Tama 8.75, total \$12.14.

Nella Grove Tel. Co., Carl Nygren, Moline. Per mile \$12.50; Boone 2.50, total \$31.75.

Nelson Creek Tel. Line, Henry Cornelius, Canton, S. D. Per mile \$8.00; Lyon 4, total \$32.00.

Nelson Tel. Line, A. C. Nelson, Titonka. Per mile \$4.00; Kassuth 1.50, total \$12.50.

New Albion & Irish Hollow Line, John Roustler, Jr., New Albion. Per mile \$8.00; Allamakee 4, total \$68.00.

Newburg & Grinnell Tel. Co., C. J. Newcomer, Newburg. Per mile \$11.00; Jasper 1.25, \$79.75; Poweshiek 4.25, \$46.75; total \$126.50.

Newburg Short Line Tel. Co., C. M. Ryan, Newburg. Per mile \$10.90; Jasper 1.50, \$16.35; Poweshiek 4, \$43.60; total \$59.95.

Newburn & Oakley Tel. Line, Wm. Steinback, Oakley. Per mile \$8.00; Lucas 7.75, total \$62.00.

New Era Tel. Line, Fred Schellhorn, Fairport. Per mile \$10.30; Muscatine 4.50, total \$14.35.

New Homer Center Tel. Line, C. C. Clayton, Rowley. Per mile \$9.25; Buchanan 2.50, total \$23.25.

New Line No. 3, Geo. W. Stringer, Guthrie Center. Per mile \$10.50; Guthrie 2.50, total \$26.75.

New Market Short Line Tel. Co., E. J. Hughes, New Market. Per mile \$9.25; Page 1.50, \$11.00; Taylor 2, \$18.70; total \$32.72.

New Market Tel. Line No. 11, T. J. Soudgrass, New Market. Per mile \$9.25; Page 6, \$55.50; Taylor 2, \$18.50; total \$74.00.

Newport Rural Tel. Line, Chas. Hamilton, Wapello. Per mile \$19.50; Louisa 4, total \$42.00.

New Sharon Rural Line No. 4, W. D. Beckman, Lacey. Per mile \$6.00; Mahaska 3, total \$20.00.

Newton Tel. Co., Oscar Solomonson, Leland. Per mile \$12.50; Winnebago 12.50, total \$156.75.

New Utica Ridge Tel. Line, Emil Born, Davenport. Per mile \$8.00; Scott 11, total \$88.00.

Nichols, Hooley & Nicola Line, T. B. Nichols, Nichols. Per mile \$9.25; Muscatine 1.75, total \$16.18.

Nip & Turk Stub Tel. Line, J. E. Miles, Corydon. Per mile \$42.00; Wayne 88, total \$16.98.

Nira-Wellman Mutual Tel. Co., W. H. Corrance, Kinross. Per mile \$9.00; Washington 6, total \$54.00.

Noble Center Mutual Tel. Line, G. T. Kuester, Griswold. Per mile \$11.00; Cass 4.90, total \$53.90.

Nodaway Center Tel. Co., A. A. Fulton, Nodaway. Per mile \$8.00; Adams 5, total \$40.00.

Nodaway Independent Tel. Co. No. 3, Fred Orms, Nodaway. Per mile \$9.75; Adams 6, total \$48.75.

Nodaway Mutual Line No. 7, C. E. Stanton, Nodaway. Per mile \$8.15; Adams 2.25, \$10.40; Taylor 5, \$40.75; total \$59.09.

Nodaway Mutual Tel. Co. No. 4, M. Dorsett, Nodaway. Per mile \$3.60; Adams 10, total \$36.00.

Norcross Mortons Mill Line No. 51, A. Wahlund, Grant. Per mile \$9.80; Montgomery 5, total \$49.00.

Nordesten Tel. Co., C. H. Walters, Postville. Per mile \$11.15; Allamakee 13, \$146.00; Winneshiek 136, \$1,632.00; total \$1,689.00.

North Andrew Tel. Line No. 7 & 9, J. M. Gleason, Maquoketa. Per mile \$7.40; Jackson 13, total \$95.80.

North Anita Corn Belt Tel. Line, Fred Wohleber, Anita. Per mile \$7.25; Audubon 5.25, \$38.00; Cass 2.75, \$27.19; total \$65.25.

North Belmont Tel. Co., G. W. Hakell, Milo. Per mile \$8.40; Warren 10.25, total \$85.10.

North Branch Tel. Co., Fred Allen, Guthrie Center. Per mile \$9.30; Audubon 4, \$37.30; Guthrie 52, \$483.60; total \$520.80.

North Calmar Tel. Co., P. Molden, Decorah. Per mile \$10.50; Winneshiek 17, total \$178.50.

North Carrollton Tel. Line, Jesse Davis, Glidden. Per mile \$7.00; Carroll 2.75, total \$65.25.

North Cedar Tel. Co. No. 1, J. A. Humalley, Mt. Auburn. Per mile \$7.00; Benson 4.50, \$32.25; Black Hawk 50, \$25.00; total \$64.75.

North Cedar Tel. Co. No. 2, Ivan J. Davis, Mt. Auburn. Per mile \$11.85; Benton 4.30, \$50.95; Black Hawk 20, \$2.37; total \$53.32.

North Chequamegon Line, Rueben I. Austin, Keosauqua. Per mile \$5.00; Van Buren 7.50, total \$37.50.

North Cone & Rowley Tel. Line, Verle Manson, Rowley. Per mile \$4.45; Buchanan 9.50, total \$42.18.

North Cresco Tel. Co., Line P, W. H. King, Algona. Per mile \$9.30; Keosauqua 8.25, total \$75.90.

North Crystal Tel. Co., R. B. McGowan, Gladbrook. Per mile \$7.75; Tama 7.50, total \$58.12.

North Division-Chariton & Cambria Tel. Co., Ben H. Goering, Chariton. Per mile \$6.00; Lucas 11, total \$66.00.

North Division-North Coon Mutual Tel. Co., W. E. Heated, Lanesboro. Per mile \$8.00; Calhoun 4, \$34.40; Carroll 4, \$34.40; total \$68.80.

North Dodge Tel. Co., J. A. Lacey, Boone. Per mile \$8.50; Boone 10.25, total \$87.12.

Northeast Clay Tel. Line, Herman Bein, Beaman. Per mile \$7.50; Grundy 4, total \$30.00.

Northeastern Anti-Bell Tel. Line, Clarence P. Paulsen, Stockton. Per mile \$11.00; Cedar 4.9, \$30.00; Root 6.50, \$71.10; total \$111.00.

Northeastern Mutual Tel. Line, Guy Kinsman, Churdon. Per mile \$10.25; Calhoun 4.50, \$46.13; Greene 6.50, \$66.63; total \$112.76.

Northeastern Tel. Co., M. B. Black, Murray. Per mile \$9.00; Clarke 10, total \$90.00.

Northeastern Tel. Line of Norway, Wm. Cleghorn, Norway. Per mile \$9.00; Benton 9, total \$81.00.

Northeastern Tel. Line of Oakley, E. W. Conner Oakley. Per mile \$8.30; Lema 7.50, total \$62.25.

North Eastern Winneshiek Tel. Line, Peter N. Wermes, Spring Grove, Minn. Per mile \$5.20; Winneshiek 12, total \$62.40.

North East Farmers Tel. No. 15, John W. Horak, Ely. Linn, total assessment \$17.65.

North East Grinnell & Malcolm Tel. Line, George W. Hall, Grinnell. Per mile \$11.40; Potosi 6.50, total \$74.10.

Northeast Mutual Tel. Line, George P. Backes, Luzerne. Per mile \$7.40; Benton 4.50, total \$64.60.

Northeast Tel. Co., William C. Bangs, Allison. Per mile \$11.75; Butler 15.5, total \$181.81.

Northeast Tel. Line, S. G. Swenson, Inwood. Per mile \$8.25; Lyon 16, total \$132.00.

Northeast Washington Township Line, Chester Thompson, Bridgewater. Per mile \$17.50; Adams 2, total \$35.00; total \$177.50.

North Eden Tel. Line, Andrew Aske, Kiester, Minn. Per mile \$10.00; Winnebago 2.50, total \$25.00.

North Ellington Tel. Co., J. M. Swanson, Forest City. Per mile \$9.45; Hancock 14.50, \$132.53; Winnebago 2, \$4.50; total \$147.53.

North English & Armah Mutual Tel. No. 1, H. A. Hinler, North English. Per mile \$7.50; Iowa 7, total \$52.50.

North English Big Four Tel. Line, Floyd King, South English. Per mile \$8.50; Iowa 50, \$4.25; Keokuk 6.25, \$53.13; total \$57.38.

North English Big 4 Tel. Line, Roy Dyson, South English. Per mile \$12.00; Keokuk 5, total \$60.00.

Northern Mutual Farmers Tel. Line, Roy S. Denny, Bloomfield. Per mile \$15.00; Davis 4.50, total \$67.10.

Northern Vienna Tel. Co., Floyd Handorf, Beaman. Per mile \$9.50; Grundy 1.50, \$14.25; Marshall 6.50, \$61.75; total \$76.00.

North 15 Mile Grove Tel. Line, Charlie Brockway, Grundy Center. Per mile \$5.10; Grundy 3, \$15.50; Tama 5, \$42.50; total \$63.00.

North Furston Tel. Co., Gordon Williams, Lime Springs. Per mile \$10.00; Howard 7.50, total \$75.00.

North Fork Line No. 18, John Heide, Fulton. Per mile \$9.00; Jackson 4, total \$45.00.

North Fork River Line Tel. Co., Glenn Rockwell, Fulton. Per mile \$5.20; Jackson 5.50, total \$28.60.

North Fremont Tel. Co., E. G. Potter, Lamont. Per mile \$9.25; Buchanan 10, total \$92.50.

North Garfield Tel. Co., Roy Baxter, Lytton. Per mile \$9.75; Calhoun 7, total \$68.25.

North German Tel. Co., Wm. Focke, Fondra. Per mile \$9.00; Calhoun 8, \$81.00; Sac 12, \$108.00; total \$189.00.

North Jasper Tel. Line, John Malen, Glidden. Per mile \$7.50; Carroll 11.50, \$86.25; Greene 1, \$7.50; total \$93.75.

North Kellogg Mutual Tel. Co., Carl Lenz, Kellogg. Per mile \$5.95; Jasper 26, total \$154.90.

North Lebanon Divide Tel. Line, George H. Zachan, Dodge. Per mile \$4.20; Van Buren 7.50, total \$31.50.

North Lebanon Tel. Co., Wm. C. Peacock, Keosauqua. Per mile \$7.60; Van Buren 5, total \$38.00.

North Liberty Mutual Tel. Line, George W. Judkins, Indianola. Per mile \$10.00; Warren 5.50, total \$55.00.

North Liberty Tel. Co., Foster Maxson, West Branch. Per mile \$9.35; Cedar 5.87, total \$54.85.

North Lincoln Tel. Co., L. W. Reichardt, Indianola. Per mile \$5.00; Warren 2.75, total \$14.00.

North Line Tel. Co., Frank Smith, Cantril. Per mile \$10.50; Van Buren 13.75, total \$142.13.

North Line & Springville Rural Tel. Oddie Clark, Paragita. Per mile \$11.00; Linn 12.50, total \$137.50.

North Lockridge Tel. Line No. 1, Howard Hartman, Fairfield. Per mile \$9.75; Jefferson 7, total \$68.25.

North Lockridge Tel. Line No. 2, Chas. H. Rubey, Fairfield. Per mile \$9.50; Jefferson 7.25, total \$68.88.

North Lockridge Tel. Line No. 2, Chas. H. Rubey, Fairfield. Per mile \$9.50; Jefferson 7.25, total \$68.88.

North Lynn Township Tel. Co., Richard Monk, Sheldon. Per mile \$5.00; Sioux 11, total \$55.00.

North Madison Tel. Line, N. H. Willis, Forest City. Per mile \$10.15; Hancock 9, \$91.35; Winnebago 1, \$10.15; total \$101.50.

North Military Road Tel. Co., Ray Frederick, Lisbon. Per mile \$5.00; Linn 5, total \$42.50.

North Orleans Farmers Tel. Co., Henry McBride, Cresco. Per mile \$8.00; Howard 1, \$8.00; Winneshiek 12.50, \$100.00; total \$108.00.

North Orize Tel. Co., O. C. Davis, Toledo. Per mile \$6.00; Tama 9.75, total \$58.50.

North Plainview Tel. Co., M. D. McCoy, Iowa Falls. Per mile \$17.45; Hardin 4.16, total \$72.97.

North Pleasant Farmers Mutual Tel. Co., Sherman T. Clough, Kent. Per mile \$8.00; Union 8.50, total \$72.25.

North Pleasant Run Rural Tel. Co., W. H. Ebersole, Toledo. Per mile \$6.50; Tama 7, total \$45.50.

North Pleasantville Tel. Line, Ward Dyer, Pleasantville. Per mile \$12.00; Marion 1.75, total \$21.00.

North Prairie No. 2 Tel. Co., Eph Fenstermaker, West Liberty. Per mile \$13.00; Cedar 2, \$26.00; Muscatine 1, \$13.00; total \$52.00.

North Prairie Tel. Co. No. 1, H. L. Schooley, West Liberty. Per mile \$11.49; Cedar 1, \$17.40; Muscatine 1.25, \$21.75; total \$29.15.

North Prairie Tel. Line, H. C. Moore, Milton. Per mile \$11.60; Van Buren 1, total \$23.09.

North Prairie Tel. Line, George Manning, Lyons. Per mile \$7.50; Clinton 11, total \$80.00.

North Richmond Tel. Co., Lewis Van der Malen, Taintor. Per mile \$8.80; Mahaska 3, total \$26.40.

North Riverside Tel. Co., O. N. Olson, Forest City. Per mile \$7.50; Hancock 15, total \$112.50.

North River Tel. Line, Ernest F. Keeney, Carlisle. Per mile \$9.70; Warren 5.50, total \$53.35.

North St. Charles Patterson Farmers Tel. Line, C. F. Hagan, St. Charles. Per mile \$5.45; Madison 8, total \$43.60.

North St. Clair Line, Henry F. Eischeidt, Watkins. Per mile \$7.00; Benton 12, total \$84.00.

North Short Line No. 12, John A. Otto, Wapello. Per mile \$8.00; Louisa 1, total \$40.00.

North Side Tel. Line, Thos. J. Kinley, Congdon. Per mile \$8.50; Linn 7.80, total \$66.00.

North Side Tel. Line, G. H. Cotter, Oxford. Per mile \$12.00; Johnson 11.80, total \$142.00.

North Star Consolidated Tel. Co., Carl Le Fever, Muscatine. Per mile \$13.25; Muscatine 11, total \$145.75.

North Star Mutual Tel. Line, E. H. Major, Blakesburg. Per mile \$9.40; Wapello 3.25, total \$31.20.

North Star Mutual Tel. Line, T. J. White, Bedford. Per mile \$13.00; Taylor 9.50, total \$123.50.

North Star Farmers Mutual Tel. Line, Clark Watson, Aurora. Per mile \$14.50; Buchanan 1.25, \$13.13; Fayette 2.75, \$28.87; total \$42.00.

North Star Tel. Co., Harry Anderson, Toledo. Per mile \$7.00; Tama 11, total \$77.00.

North Star Tel. Line, W. H. Gardner, Rowley. Per mile \$9.00; Buchanan 1, \$45.00; Linn 5.00, \$45.00; total \$49.50.

North Star Tel. Line, Dan McGee, Cresco. Per mile \$10.75; Howard 10, total \$107.50.

North Summit Rural Tel. Co., George L. Hofstad, Spencer. Per mile \$3.25; Clay 29, \$239.25; Dickinson 5.00, \$4.13; total \$243.38.

North Tel. Co., B. S. Roberts, Barnes City. Per mile \$13.45; Poweshiek 2.25, total \$30.26.

North Toledo Tel. Co., Lester Emerson, Toledo. Tama, total assessment \$18.84.

North Valley Tel. Line, Louis Neppie, Glidden. Per mile \$3.75; Carroll 3, total \$73.50.

North Viking Tel. Line, P. S. Langsve, Briceyn, Minn. Winnebago, total assessment \$10.00.

(North) Wagner Tel. Co., H. C. Brownson, Farmersburg. Per mile \$5.75; Clayton 11, total \$163.75.

North Wall Lake Tel. Line, Fred Lange, Lake View. Per mile \$9.45; Sac 7.50, total \$70.50.

North Washington Mutual Tel. Co., J. E. Quinn, Mt. Etna. Per mile \$7.75; Adams 2.50, total \$27.12.

Northwest Branch No. 49, G. L. Finley, Brandon. Per mile \$11.00; Buchanan 2.50, total \$28.50.

Northwestern Farmers Mutual Tel. Co., George Fuhrmann, Paulina. Per mile \$8.25; O'Brien 5.24, total \$44.55.

North Western Mutual Tel. Line, David Nelson, Albert City. Per mile \$13.00; Buena Vista 10, total \$95.00.

Northwestern Mutual Tel. Line, Fred Warr, Carroll. Per mile \$8.45; Carroll 2.50, total \$88.25.

Northwestern Mutual Tel. Line, C. L. Ehrhardt, Milton. Per mile \$9.00; Dack 7, total \$67.20.

Northwestern Tel. Co., H. P. Smith, Rowley. Per mile \$9.00; Buchanan 1, total \$43.00.

Northwestern Tel. Co., Earl A. Becker, Atlantic. Per mile \$15.00; Cass 1.25, total \$23.75.

Northwestern Tel. Co., John W. Scherk, Chariton. Per mile \$12.25; Lucas 1, total \$49.00.

Northwestern Tel. Co., Bert Matter, Marshalltown. Per mile \$10.00; Marshall 2, total \$20.00.

Northwestern Tel. Co., George L. Dorland, Barnes City. Per mile \$7.00; Mahaska 1, \$7.00; Poweshiek 2.50, \$24.50; total \$31.50.

Northwestern Tel. Co. of Homer Township, J. H. Anders, Dysart. Per mile \$10.15; Benton 14, total \$142.10.

Northwestern Tel. Co., John Sipek, Elkhorn. Per mile \$8.00; Tama 7.75, total \$62.00.

Northwestern Tel. Co. No. 9 & 21, H. H. Sample, Laurens. Per mile \$8.00; Palo Alto 6, \$51.00; Pocahontas 5, \$48.00; total \$94.00.

Northwestern Tel. Line, G. D. Wilhousen, Titonka. Per mile \$9.00; Komuth 14.75, total \$168.75.

Northwestern Tel. Line, C. H. Hartz, Durant. Per mile \$9.40; Cedar 2, total \$18.80.

North West Line, Louis H. Schetz, Belle Plaine. Per mile \$10.00; Benton 4, total \$40.00.

North West Plum Creek Line No. 22, Walter H. Klump, Algona. Per mile \$7.10; Kosuth 5.22, total \$37.84.

North Wyandah Tel. Co., Carl Stooksberry, Palski. Per mile \$10.00; Davis 4.50, total \$45.00.

North Yettter Mutual Tel. Line, A. H. Riemann, Yettter. Per mile \$9.50; Calhoun 2, \$47.50; Sac 3, \$47.50; total \$95.00.

Notions Corner Tel. Line, R. M. Dailey, Shell Rock. Per mile \$12.50; Butler 2.50, total \$44.50.

Nowalk Consolidated Tel. Co., E. W. Baldwin, Nowalk. Per mile \$8.00; Warren 17, total \$146.20.

Nowalk Farmers Mutual Tel. Co., E. B. Springer, Nowalk. Per mile \$11.40; Warren 2.25, total \$25.65.

Nowalk Short Line, F. L. Gates, Nowalk. Per mile \$14.50; Warren 3, total \$43.50.

Norway & Eagle Grove Rural Tel. Co., L. G. Larson, Eagle Grove. Per mile \$9.25; Humboldt 8.50, \$79.45; Wright 5.50, \$51.42; total \$129.90.

Norway Tel. Co., Clifford Y. Hill, Carbon. Adams, total assessment \$22.00.

Norway Tel. Co., J. H. Jones, Lime Springs. Per mile \$5.00; Howard 2.50, total \$17.50.

Norway Tel. Line—West, Adolph Motier, Briceyn, Minn. Per mile \$5.40; Winnebago 9, total \$75.60.

Norway & Walford Tel. Co., Scott Merritt, Norway. Per mile \$2.20; Benton 9, total \$44.80.

Norwood & Jay Tel. Line, J. A. Cooley, Lucas. Per mile \$8.50; Lucas 2.75, total \$24.20.

Norwood & Liberty Center Mutual Tel. Line, J. N. Harvey, Lacona. Per mile \$7.75; Lucas 10.00, \$81.25; Warren 4, \$31.00; total \$112.25.

Norwood & Lucas Short Line Tel. Co., Earl Allen, Lucas. Per mile \$11.00; Lucas 2.50, total \$27.50.

Norwood Mutual Tel. Co., Lester B. Gray, Lucas. Per mile \$8.50; Lucas 5.50, total \$72.25.

No. 1 Tel. Line, Georgia Price, Center Point. Per mile \$9.00; Linn 5.50, total \$49.50.

No. 2 Line, Alva Hoover, Oskaloosa. Per mile \$8.10; Mahaska 2.50, total \$28.25.

No. 3, 4, 5, & 30 East Lines of Bussey, P. Bonnett, Bussey. Per mile \$12.00; Mahaska 19.50, \$224.00; Marion 5.00, \$6.00; total \$234.00.

No. 4 Line Tel. Line, John Goode, Blakesburg. Per mile \$11.25; Wapello 4, total \$45.00.

No. 4 Tel. Line, Wm. Meyer, Sigourney. Per mile \$7.00; Keokuk 5.25, total \$11.75.

No. 5 Tel. Co., J. H. Boston, Oskaloosa. Per mile \$11.00; Mahaska 4, total \$44.00.

No. 6 Tel. Line, Delbert Curry, Traer. Per mile \$10.75; Tama 5, total \$53.75.

No. 8 Tel. Line, Fred Carlson, Blakesburg. Per mile \$8.00; Wapello 2.50, total \$20.10.

No. 11 Tel. Co., E. C. Wood, Mt. Airy. Per mile \$9.25; Ringgold 5.50, total \$50.85.

No. 13 Tel. Line of Bussey, E. W. Bailey, Bussey. Per mile \$17.35; Marion 5.00, total \$10.41.

No. 14 Tel. Co., K. W. Hotchkiss, South English. Per mile \$20.00; Keokuk 5.00, total \$10.00.

No. 15 Farmers Mutual Tel. Line, J. R. Vittetot, Harper. Per mile \$10.25; Keokuk 4, total \$41.00.



No. 16 Rural Tel. Line, Cecil C. Ferree, Oskaloosa. Per mile \$8.75; Mahaska 4, total \$35.00.  
 No. 17 North Jackson Tel. Co., A. W. Umy, Garrison. Per mile \$8.85; Benton 2.75, total \$24.34.  
 No. 20 Rural Tel. Line, Clarence Bailey, Oskaloosa. Per mile \$12.00; Mahaska 1, total \$26.00.  
 No. 20 Tel. Line, J. C. Holupnick, Traer. Per mile \$8.60; Tama 9, total \$77.40.  
 No. 21 Salem Tel. Co., R. H. Wyllie, Toledo. Per mile \$7.90; Tama 14.80, total \$118.16.  
 No. 22 Tel. Line, Mike Tomney, Letts. Per mile \$8.20; Muscatine 7.25, total \$29.45.  
 No. 25 Line of Traer, Clarence Archer, Traer. Per mile \$7.00; Tama 15, total \$24.50.  
 No. 28 Tel. Line, Cecil Lowe, Letts. Per mile \$9.35; Louisa 1.50, total \$11.85.  
 No. 31 Tel. Co., L. C. Wehlford, Hampton. Per mile \$5.00; Franklin 7, total \$35.00.  
 No. 38 Peoples Tel. Co., Chas. Shansfelt, Sigourney. Per mile \$8.00; Keokuk 9, total \$72.00.  
 No. 39 Line of Traer, F. M. Stark, Traer. Per mile \$7.00; Tama 1.50, total \$10.50.  
 No. 40 Rural Tel. Line, Carl Meyer, Sigourney. Per mile \$8.00; Keokuk 8, total \$64.00.  
 No. 45 Tensendorf Tel. Line, Emil Tensendorf, Eldora. Per mile \$8.50; Hardin 6.50, total \$55.25.  
 No. 57 Rural Tel. Line, R. E. Pringel, Oskaloosa. Per mile \$11.25; Mahaska 2.75, total \$29.94.  
 No. 59 Tel. Line, George Hlatt, Oskaloosa. Mahaska, total assessment \$28.80.  
 No. 61 Rural Tel. Line, Chas. Tohran, Givins. Per mile \$16.80; Mahaska 1.20, total \$25.20.  
 No. 62 Tel. Line, I. J. Baltisberger, Malcom. Per mile \$8.50; Poweshiek 4.75, total \$40.25.  
 No. 64 Tel. Line, W. D. Beckman, Lacey. Per mile \$8.50; Mahaska 2.50, total \$29.75.  
 No. 74 Tel. Line, J. W. Johnston, Blakesburg. Per mile \$19.60; Wapello 1.50, total \$22.40.  
 No. 82-A Line, Mrs. Ray D. Hull, Oskaloosa. Mahaska, total assessment \$15.80.  
 No. 82 Line of Oskaloosa Home Tel. Co., N. Vander Linden, Oskaloosa. Per mile \$8.90; Mahaska 5, total \$44.50.  
 No. 83 Tel. Line, C. A. Johnson, Unionville. Per mile \$18.00; Appanoose 2.25, total \$42.24.  
 No. 88 Tel. Line of Shell Rock, Betty Nieman, Shell Rock. Per mile \$8.75; Butler 6.25, total \$45.10.  
 No. 92 Rural Tel. Line, J. D. Rodgers, Oskaloosa. Per mile \$9.70; Mahaska 3, total \$29.10.  
 No. 92 Tel. Line, Jay Cohagan, Blakesburg. Wapello, total assessment \$14.25.  
 No. 95 Tel. Co., Morrell Seeds, Blakesburg. Per mile \$12.50; Wapello 2, total \$25.00.  
 No. 97 Tel. Co., Walter Wood, Blakesburg. Per mile \$7.85; Wapello 2, total \$15.70.  
 No. 98 Tel. Line, P. F. Everett, Lacey. Mahaska, total assessment \$18.50.  
 No. 106 Mutual Tel. Line Co. of Kellerton, M. W. Borum, Kellerton. Per mile \$6.00; Ringgold 5.75, total \$24.50.  
 No. 109 Tel. Line, C. S. Walker, Oskaloosa. Per mile \$15.60; Mahaska 1.50, total \$25.40.  
 No. 112 Tel. Line, E. Ronnie, Beacon. Per mile \$13.70; Mahaska 1.50, total \$26.50.  
 No. 128 Rural Line, W. T. Ross, Eddyville. Per mile \$9.00; Mahaska 2, total \$27.00.  
 No. 158 Tel. Line, H. C. Aschenbrenner, Dysart. Tama, total assessment \$8.75.  
 No. 200 Rural Tel. Line, A. H. Bakehouse, Sigourney. Per mile \$15.00; Keokuk 4, total \$62.40.  
 No. 400 Line of Gilbert, Ames Fassel, Gilbert. Per mile \$7.25; Story 8.12, total \$58.94.  
 No. 700 Tel. Line, Stanley McKegan, Rock Valley. Per mile \$5.25; Story 7.50, total \$39.38.  
 No. 800 Rural Tel. Line, W. C. Utterback, Sigourney. Per mile \$5.50; Keokuk 10, total \$55.00.

No. 900 Tel. Line, Elmer H. Mertz, Hayesville. Per mile \$18.50; Keokuk 1.25, total \$25.53.  
 No. 1000 Tel. Line (Neff & Minthorn Tel. Co.), M. F. Minthorn, Castana. Per mile \$7.95; Monona 1.50, total \$11.93.  
 No. 1100 Line of Eagle Tel. Line, B. J. Darks, Stout. Per mile \$5.00; Grundy 1, total \$56.00.  
 No. 1200 Tel. Line, G. N. Barnes, Sigourney. Per mile \$10.30; Keokuk 4, total \$41.20.  
 No. 1500 Story City Farm Tel. Co., Carl Balduw, Story City. Per mile \$9.30; Boone 1, \$8.20; Story 8, \$66.40; total \$74.70.  
 No. 2201-16 Farm Line, E. L. Fluck, Sioux City. Per mile \$22.25; Woodbury 1.25, total \$27.81.  
 No. 2800 Tel. Co., Walter Hungate, Boone. Per mile \$10.20; Boone 2.50, \$26.05; Story 2.5, \$2.40; total \$33.45.  
 No. 2000 Tel. Line, R. H. Parks, Ames. Per mile \$7.00; Story 7, total \$49.00.  
 No. 3200 Tel. Line, Verne Hasty, Sigourney. Per mile \$9.50; Keokuk 3, total \$28.50.  
 No. 2400 Farmers Line, Joe Sargent, Ontario. Per mile \$11.00; Boone 1.75, \$19.25; Story 3.25, \$3.42; total \$22.58.  
 No. 2700 Tel. Line, A. D. Hart, Sigourney. Per mile \$15.00; Keokuk .67, total \$12.66.  
 Oakdale Tel. Line, H. C. Miller, Hampton. Per mile \$9.80; Franklin 5, total \$28.50.  
 Oak Grove & Blue Point Rural Tel. Co., E. E. Wood, Grinnell. Per mile \$12.80; Poweshiek 21.50, total \$463.20.  
 Oak Grove Mutual Tel. Line, L. H. Hiebing, Muscatine. Per mile \$16.65; Muscatine .38, total \$45.25.  
 Oak Grove Tel. Co., Ed Foster, Wapello. Per mile \$8.80; Louisa 8.50, total \$65.00.  
 Oak Grove Tel. Co., C. W. Kelley, Clarinda. Per mile \$3.00; Page 11, total \$33.00.  
 Oak Grove Tel. Co., E. W. Smith, Osceola. Per mile \$2.50; Clarke 9, total \$22.50.  
 Oak Grove Tel. Line, C. H. Davis, Toledo. Per mile \$8.65; Tama 7.50, total \$44.85.  
 Oak Grove Tel. Line, Ray Gates, Kilbourn. Per mile \$7.75; Van Buren 15, total \$100.75.  
 Oak Hill Tel. Co., F. A. Williams, Coon Rapids. Per mile \$7.70; Carroll 26, total \$200.20.  
 Oak Hill Tel. Co., W. C. Kelso, Osceola. Per mile \$3.50; Clarke 6.50, total \$55.25.  
 Oakland Tel. Line, Joseph Clivia, Belle Plaine. Per mile \$7.75; Benton 1.50, \$11.63; Iowa 6.75, \$52.31; total \$62.94.  
 Oakley Tel. Line, Louis Dillman, Oakley. Per mile \$6.50; Lucas 9, total \$58.50.  
 Oak Line Tel. Co., Wm. Herink, Chelsea. Per mile \$9.70; Tama 6.50, total \$63.05.  
 Oak Park & Dale Tel. Co., C. D. Hester, Panora. Per mile \$9.35; Guthrie 9, total \$54.15.  
 Oak Ridge & Cedar Valley Tel. Co., Fred Gisel, Maquoketa. Per mile \$10.40; Jackson 7, total \$72.80.  
 Oak Ridge Tel. Co., Frank Saver, Clutier. Per mile \$9.60; Tama 6.25, total \$59.27.  
 Oak Ridge Tel. Co., Roy Parkinson, Anita. Per mile \$16.75; Adair 5.0, \$5.38; Audubon 5.50, \$29.13; Cass 1, \$10.75; Guthrie 4.75, \$21.06; total \$136.32.  
 Oak Ridge Tel. Line, Fred L. Cooper, Ames. Per mile \$10.00; Story 2.50, total \$25.00.  
 Oak Ridge Tel. Line, Fred Savage, Garwin. Per mile \$9.00; Tama 5.50, total \$49.50.  
 Oak Tel. Line, Wilbur Gummert, Marshalltown. Per mile \$8.15; Marshall 11, total \$91.80.  
 Oak Tel. Line, J. W. McCall, Castana. Per mile \$7.70; Monona 9.50, total \$72.15.  
 Oak Valley Tel. Co., J. P. O'Connor, Toledo. Per mile \$9.75; Tama 13.50, total \$131.62.  
 Oakwood & Owassa Tel. Co., George Baughman, Jr., Iowa Falls. Per mile \$7.50; Hardin 18, total \$135.00.  
 O'Brien Mutual Tel. Line, Albert Busby, Peterson. Per mile \$10.00; Clay 2, \$20.00; O'Brien 4, \$40.00; total \$80.00.  
 O'Brien Tel. Co., T. J. O'Brien, Greens. Per mile \$6.60; Butler 7, total \$46.20.

Odessa Mutual Tel. Line, J. V. Wiederricht, Wapello. Per mile \$9.65; Louisa 8, total \$72.00.

Ohio Tel. Co. No. 9, F. F. Lytle, St. Charles. Per mile \$7.00; Madison 4, total \$28.00.

O. K. Martelle & Anamosa Tel. Line, Frank Parks, Anamosa. Per mile \$7.00; Jones 16, total \$112.00.

O. K. Mutual Tel. Co., R. A. Payton, Redfield. Per mile \$7.69; Dallas 138, \$57.00; Guthrie 17.50, \$95.00; total \$152.90.

O. K. Tel. Co., Henry Braggerman, Larchwood. Per mile \$7.86; Lyon 350, total \$64.50.

O. K. Tel. Line, E. L. Osburn, Bedford. Per mile \$6.30; Taylor 658, total \$40.95.

O. K. Tel. Line, George A. Albers, Keystone. Per mile \$7.65; Benton 1158, total \$87.98.

O. K. Tel. Line, Alfred Brandt, Toledo. Per mile \$19.45; Tama 114, total \$22.76.

Ola Mutual Tel. Co., Martin Kline, Melrose. Per mile \$9.65; Lucas 431, total \$41.78.

Olive Branch Tel. Line, S. R. Strait, Milton. Per mile \$10.30; Van Buren 134, total \$36.05.

One Hundred Line Tel. Co., F. C. Hadacek, Traer. Per mile \$7.20; Tama 3, total \$44.80.

Onida Center Tel. Co., Peter Kratzfeldt, Clutier. Per mile \$9.00; Tama 138, total \$67.50.

Onida Northeast Tel. Co., Hans Wiecek, Clutier. Per mile \$9.80; Tama 138, total \$82.30.

Oneska Tel. Co., Guy Minner, Barnes City. Per mile \$8.00; Mahaska 132, total \$66.00.

Onnen Tel. Line No. 5, C. L. Meyers, Doon. Per mile \$7.50; Lyon 10, total \$75.00.

Ontario One Mile Tel. Line, E. C. Hutchison, Ontario. Story, total assessment \$30.00.

Ontario Tel. Line No. 4909, J. G. Cooper, Boone. Per mile \$13.65; Boone 14, \$6.33; Story 33, \$4.17; total \$10.50.

Ora Dell Mutual Tel. Line, H. D. Horman, Pleasantville. Per mile \$4.50; Marion 11, total \$71.50.

Orange Township Tel. Co., W. S. Brown, Waterloo. Per mile \$15.50; Black Hawk 31, total \$480.50.

Ord Tel. Line, Marion Graves, Barney. Per mile \$8.00; Madison 1150, total \$92.00.

Orient Tel. Co., Roy E. Jessup, Orient. Per mile \$11.00; Adair 2450, total \$379.50.

Orilla Tel. Co. No. 2, F. P. Graham, Cumming. Per mile \$10.50; Warren 7, total \$73.50.

Orilla Tel. Line No. 3, W. R. Malone, Cumming. Per mile \$8.80; Dallas 38, \$4.40; Park 6.25, \$35.00; Warren 25, \$12.30; total \$61.60.

Oriskany Township Tel. Co., F. C. Mims, Britt. Per mile \$7.50; Hancock 12, \$97.50; Kosuth 3.50, \$28.25; total \$123.75.

Osgood Tel. Co., Gildre Ewing, What Cheer. Per mile \$15.00; Keokuk 2, total \$48.00.

Osceola County Farmers Mutual Tel. Co., J. A. Park, Sibley. Per mile \$7.60; Osceola 25, total \$175.00.

Osceola, Holron & Weiden Tel. Co., E. G. Lyon, Osceola. Per mile \$4.90; Clarke 14, total \$110.40.

Osceola Line 8, R. L. Fisher, Osceola. Per mile \$6.00; Clarke 14, total \$84.00.

Osceola Line No. 27, E. H. Swan, Osceola. Per mile \$9.00; Clarke 650, total \$58.50.

Osceola Rose Bud Tel. Line, W. A. Miller, Osceola. Per mile \$10.00; Clarke 340, total \$26.00.

Oscoda and Union Chapel Tel. Co., W. E. Stollard, Osceola. Per mile \$7.50; Clarke 19, total \$75.00.

Oskaloosa Home Tel. Co. 83, Mrs. John Jenkins, Beacon. Mahaska, total assessment \$18.40.

"O" Tel. Line No. 15, H. F. Weber, Irvington. Per mile \$10.80; Kosuth 14, total \$140.00.

Otterbein Line No. 14, J. W. Ross, Chariton. Per mile \$10.25; Lucas 6, total \$61.50.

Otter Creek & Liberty Center Mutual Tel. Co., O. P. Hamilton, Lacona. Per mile \$11.35; Warren 24, total \$402.90.

Otter Creek Rural Tel. Co., Henry Grunder, Wilton Junction. Per mile \$9.00; Cedar 4.50, total \$40.50.

Otter Creek Tel. Co., Vincent Anglin, Zwingie. Per mile \$5.00; Jackson 57, total \$145.00.

Otter Creek Tel. Line, J. D. Hayza, Toledo. Per mile \$5.80; Tama 4.35, total \$52.70.

Otter Creek Tel. Line, Aug. G. Burmeister, Hampton. Franklin, total assessment \$20.00.

Otter Creek Tel. Line, J. W. Vawter, Chariton. Per mile \$11.25; Lucas 14, total \$157.50.

Otterville Tel. Co., M. Conrad, Independence. Per mile \$13.70; Buchanan 3.25, total \$44.52.

Ottumwa 88 Tel. Line, Lora C. Beagle, Ottumwa. Per mile \$11.15; Wapello 2.57, total \$32.90.

Owens Grove Tel. Co., F. L. Thompson, Rockford. Per mile \$7.40; Cerro Gordo 12, total \$88.80.

Owl Creek Tel. D. F. Ockerman, Allerton. Per mile \$8.00; Wayne 5.75, total \$46.50.

Page Center Tel. Co., Chas. Thompkins, Clarinda. Per mile \$16.00; Page 11, total \$176.00.

Painter Creek & Southeastern Tel. Line, J. E. Berning, St. Mary's. Per mile \$12.25; Warren 1.50, total \$19.37.

Palermo Mutual Tel. Co., Milton Klinefelter, Grundy Center. Per mile \$7.50; Grundy 11, total \$80.85.

Palatine Center Tel. Line, George Nemes, Kelley. Per mile \$8.60; Story 5.50, total \$47.30.

Palatine Mutual Tel. Co., George Westfall, Lone Tree. Per mile \$12.40; Johnson 5, total \$62.00.

Palatine Tel. Co., F. N. Kelley, Lucas. Per mile \$9.80; Lucas 6.50, total \$63.79.

Palmdale Tel. Line No. 10, L. J. Modrcek, Ely. Per mile \$5.60; Linn 7, total \$60.50.

Palmer, Blocham & Bloxam Tel., Peter Bloxham, Grundy Center. Per mile \$5.50; Grundy 2.50, total \$13.12.

Pale & Round Prairie Tel., F. G. Shurtleff, Shellsburg. Per mile \$8.45; Linn 9, total \$76.05.

Panora Franklin & Dale Tel., Lloyd Stotts, Panora. Guthrie, total assessment \$40.00.

Panora & Guthrie Center Farmers Mutual Tel. Co. (East End), A. W. Gilson, Guthrie Center. Per mile \$9.25; Guthrie 6, total \$55.50.

Panora & Guthrie Center Farmers Mutual Tel. Co. (West End), Warren Baker, Guthrie Center. Per mile \$9.25; Guthrie 6.50, total \$60.13.

Panora & Jefferson Road Mutual Tel. Co., Garfield Wall, Panora. Per mile \$12.00; Guthrie 3.75, total \$45.00.

Panora & Linden Tel. Line, John Huchthel, Panora. Per mile \$9.50; Dallas 7.75, \$26.13; Guthrie 4.50, \$17.25; total \$72.42.

Park Tel. Co., Guy C. Cook, Shellrock. Per mile \$10.00; Bremer 3, \$30.00; Butler 50, \$5.00; total \$35.00.

Park Tel. Co., A. M. Cameron, Winteret. Per mile \$6.00; Madison 8, total \$48.00.

Park Tel. Line No. 2, Robert Doud, Marshalltown. Per mile \$15.00; Marshall 1.25, total \$16.75.

Patterson Creek Tel. Line, James F. Farley, Waukon. Per mile \$6.50; Allamakee 12, total \$78.00.

Patterson Mutual Tel. Co., Guy Fogler, Patterson. Per mile \$10.00; Madison 21, total \$210.00.

Paulina & Coal Creek Tel. Line, Isaac Thompson, Paulina. Per mile \$9.00; O'Brien 9.50, total \$85.50.

Payne Tel. Line, Preston Day, Castana. Mongna, total assessment \$6.00.

Pes Ridge Tel. Co., Henry Schumann, Jr., Maquoketa. Per mile \$6.80; Jackson 7, total \$46.20.

Pes Ridge Tel. Co., E. R. Birch, Sr., Blairstown. Per mile \$9.00; Benton 4, total \$36.00.

Peavine Tel. Co., Warner Cassidy, Cantril. Per mile \$12.50; Van Buren 4, total \$50.00.

Pebble Hill Tel. Co., H. C. Martens, Cumberland. Per mile \$6.50; Cass 12, total \$85.50.

Penn Ave. Tel. Line, Paul Gatske, Atalissa. Per mile \$9.80; Muscatine 5, total \$48.00.

Penn Township Mutual Tel. Co., A. S. Bane, Iowa City. Per mile \$11.50; Johnson 1.50, total \$17.45.

Perry Center Mutual Tel. Line, F. A. Sae, Bloomfield. Per mile \$10.00; Dana 1.25, total \$17.50.

Perry Creek Road Tel. Line, George Berger, Hinton. Per mile \$9.00; Plymouth 0.75, total \$9.65.

Perry Valley Mutual Tel. Co., Chas. Rosburg, Hinton. Per mile \$12.50; Plymouth 9, total \$71.55.

Perry Valley Mutual Tel. No. 5, H. R. Wuesthoff, Sioux City. Per mile \$11.50; Woodbury 4.25, total \$46.75.

Peru & Jones Creek Tel. Line, East Peru. Per mile \$8.50; Madison 4.50, total \$38.25.

Peru Northern Tel. Line, C. R. Monahan, Peru. Per mile \$8.50; Madison 4.50, total \$38.25.

Peru Short Line Tel. Co., O. Frederickson, Peru. Madison, total assessment \$12.45.

Peru Tel. Line No. 22, C. M. Hiatt, Peru. Per mile \$9.25; Madison 2, total \$13.50.

Peru & Western Mutual Tel. Line, W. R. Agan, Peru. Per mile \$4.00; Madison 5.50, total \$46.48.

Phillips Line, C. R. Miller, Maquoketa. Per mile \$8.60; Clinton 3.50, \$18.10; Jackson 2.50, \$21.50; total \$51.60.

Pickers Lake Tel. Line, Oscar P. Whitman, Laurens. Per mile \$8.40; Roma Vista 1, \$8.40; Palo Alto 2, \$15.00; Pocahontas 7, \$58.80; total \$144.60.

Pike Run Tel. Line, L. E. Langerud, Leland. Per mile \$9.00; Winnebago 15.50, total \$166.50.

Pike Tel. Line, Earl Smith, West Liberty. Per mile \$8.00; Muscatine 9.50; total \$76.00.

Pilotburg Mutual Tel. Line, Ellis Rickey, Wellman. Per mile \$7.50; Washington 8.25, total \$61.87.

Pilotburg Star Tel. Line, C. R. Oldfield, Wellman. Per mile \$9.00; Washington 4.50, total \$39.40.

Pine Creek Tel. Line, Guy Reed, Independence. Per mile \$6.00; Buchanan 3.50, total \$21.00.

Pine Grove Tel. Co., O. F. Mehlmann, Maquoketa. Per mile \$8.90; Cass 12.50, total \$140.17.

Pine Grove Tel. Line, H. Limbocker, Wapello. Per mile \$16.65; Louisa 1.50, total \$20.81.

Pine Grove Tel. Line, Wm. C. Longer, Washington. Per mile \$8.00; Washington 4.25, total \$24.00.

Pioneer Tel. Line, C. D. Polper, Mechanicville. Per mile \$8.50; Cedar 1.50, \$29.75; Jones 2.50, \$21.25; total \$51.00.

Plain Park Tel. Line, John Kietzsch, Jr., Walker. Per mile \$7.00; Benton 3, \$5.25; Linn 6.75, \$47.25; total \$52.50.

Plain View Tel. Line, Guy Eastman, State Center. Per mile \$11.00; Marshall 5, total \$55.00.

Plank Township Pioneer Tel. Co., H. A. Heinke, Webster. Per mile \$4.00; Keokuk 12.25, total \$88.80.

Plano and Garfield Tel. Line, E. M. Knapp, Centerville. Per mile \$10.00; Appanose 3, total \$29.00.

Plaquemine Tel. Line, Chas. Benda, Chelsea. Per mile \$5.50; Tama 5, total \$76.00.

Plato Mutual Tel. Line, A. Van den Bosch, Rock Valley. Per mile \$8.80; Sioux 18.50, total \$142.60.

Platte Creek No. 3 Tel. Line, Geo. W. Robertson, Garrison. Per mile \$3.75; Benton 4, total \$35.00.

Platte Valley Mutual Tel. Co., Wm. Liminger, Kent. Per mile \$8.00; Union 11, total \$88.00.

Platteville & Blocton Tel. Line, A. J. Scroggie, Bedford. Per mile \$6.00; Taylor 12, total \$82.20.

Pleasant Center Mutual Tel. Line, James H. Smith, Eldora. Per mile \$9.00; Hardin 5, total \$47.25.

Pleasant Center Tel. Line, Geo. P. Forsyth, Griswold. Per mile \$8.45; Cass 11.25, total \$93.06.

Pleasant Corners Mutual Tel. Co., C. J. Johnson, Fredric. Per mile \$12.00; Monroe 4, total \$37.20.

Pleasant Dell Tel. Co., Hobart Rhinehart, Cumberland. Per mile \$2.20; Cass 9, total \$74.70.

Pleasant Grove Tel. Co., R. H. Burdine, Sigourney. Per mile \$8.85; Keokuk 4.60, total \$41.24.

Pleasant Grove Tel. Line, A. V. Sears, Melrose. Per mile \$10.50; Lucas 6.12, total \$53.76.

Pleasant Hill Mutual Tel. Line, I. N. Cronk, Earham. Per mile \$8.00; Dallas 4.50, total \$29.00.

Pleasant Hill Rural Tel. Line, P. M. Lancamp, Wilton Junction. Per mile \$7.00; Cedar 9.25, total \$82.25.

Pleasant Hill Tel. Co., W. R. Rodgers, Vinton. Per mile \$7.50; Benton 2.75, total \$21.75.

Pleasant Hill Tel. Co., J. E. Shively, Osceola. Per mile \$7.70; Clarke 7, total \$53.90.

Pleasant Hill Tel. Co., James Brooks, Washington. Per mile \$9.00; Washington 16.25, total \$146.25.

Pleasant Hill Tel. Co., J. R. Adams, Webster City. Per mile \$4.75; Hamilton 8, total \$54.00.

Pleasant Hill Tel. Co., J. R. Drumm, Montpelier. Per mile \$11.60; Muscatine 4.50, \$52.20; Scott 1.50, \$17.40; total \$69.60.

Pleasant Hill Tel. Co., Joseph Holan, Chelsea. Per mile \$9.00; Poweshiek 1, \$2.00; Tama 6, \$54.00; total \$63.00.

Pleasant Hill Tel. Co., Oris F. Irwin, Lake View. Per mile \$10.25; Sac 8, total \$82.00.

Pleasant Hill Tel. Co., H. D. Siewertsen, Mason City. Per mile \$10.00; Cerro Gordo 8, total \$80.00.

Pleasant Hill Tel. Line, E. W. Hoover, Ellston. Per mile \$8.00; Ringgold 1.50, \$12.00; Union 6.50, \$52.00; total \$64.00.

Pleasant Hill Tel. Line, Frank Dill, Lockridge. Per mile \$9.10; Jefferson 5.40, total \$50.05.

Pleasant Mound Mutual Tel. Co., Melvin A. Yoder, Wellman. Per mile \$9.40; Washington 5, total \$47.00.

Pleasant Mound & Steamboat Rock Tel. Line, Albert H. Kruse, Steamboat Rock. Per mile \$8.75; Grundy 1.50, \$13.12; Hardin 5.50, \$48.12; total \$61.25.

Pleasant Prairie & Blue Grass Rural Tel. Line, E. A. Albee, Montpelier. Per mile \$9.20; Muscatine 6.90, \$63.48; Scott 1.60, \$14.72; total \$78.20.

Pleasant Prairie Rural Tel. No. 1, Walter Thomsen, Fairport. Per mile \$8.40; Muscatine 5, total \$42.00.

Pleasant Prairie Southwestern Rural Tel. Line, E. J. Elm, Fairport. Per mile \$7.50; Muscatine 6, total \$45.00.

Pleasant Prairie Tel. Co., Pearly Randall, Independence. Per mile \$8.60; Buchanan 6.75, total \$58.05.

Pleasant Prairie Western Tel. Co., Leonard Stormer, Fairport. Per mile \$12.50; Muscatine 2, total \$25.00.

Pleasant Ridge & Farmers Mutual Tel. Line, W. E. Weber, Ackley. Per mile \$8.50; Hardin 8, total \$68.80.

Pleasant Ridge & New Virginia Tel. Co., Fred T. Hagen, St. Charles. Per mile \$9.00; Warren 8, total \$72.00.

Pleasant Ridge Tel. Co., W. O. Turner, Lenox. Per mile \$15.00; Adams 6.25, \$93.75; Taylor 1, \$15.00; total \$104.75.

Pleasant Ridge Tel. Co., Richard Potter, Hopkins, Mo. Per mile \$8.50; Taylor 2.50, total \$45.10.

Pleasant Ridge Tel. Co., Mrs. E. N. Mohler, Toledo. Per mile \$10.00; Tama 1.50, \$12.50.

Pleasant Ridge Tel., Ray W. Crane, Pleasantville. Per mile \$12.00; Marion 5.25, \$68.25; Warren 25, \$32.25; total \$71.50.

Pleasant Ridge Tel. Co., Herbert McLain, Ghidlen. Per mile \$8.90; Carroll 4, total \$71.20.

Pleasant Ridge Tel. Line, M. B. Kempthorne, Hampton. Per mile \$7.00; Franklin 11.50, total \$86.50.

Pleasant Ridge Tel. Line, R. H. Gould, Osceola. Per mile \$6.40; Clarke 10, total \$64.00.

Pleasant Ridge Tel. Line, D. J. Bowman, Derby. Per mile \$14.00; Lucas 2.50, total \$35.00.

Pleasant Ridge Tel. Line, C. A. Long, New Market. Per mile \$8.50; Taylor 8, total \$51.00.

Pleasant Township Mutual Tel. Co., J. L. Reed, Griswold. Per mile \$9.00; Cass 5, total \$45.00.

Pleasant Township Mutual Tel. Line No. 2, Herman Newman, Griswold. Per mile \$11.00; Cass 6.75, total \$62.25.



Pleasant Township Mutual Tel. Line No. 13, Z. L. Wright, Griswold. Per mile \$12.00; Cass 2.25; total \$42.25.	Pleasant Valley Tel. Line, Frank Fuller, Brooks. Per mile \$7.40; Adams 8.88; total \$66.71.
Pleasant Valley Farmers Mutual Tel. Line, John Hageback, Carroll. Per mile \$3.00; Carroll 24, total \$192.00.	Peter's Sidling Tel. Co. Line No. 94, C. C. Schlichting, Tripoli. Per mile \$8.50; Bremer 9, total \$76.50.
Pleasant Valley Mutual Tel. Line, A. E. Sockett, Mt. Airy. Per mile \$4.40; Ringgold 6.25, total \$52.50.	Prairie Bell Rural Tel. Line, R. B. Howe, Tipton. Per mile \$4.50; Cedar 15.50; total \$190.75.
Pleasant Valley & Springville Tel. Line, R. K. Pearson, Springville. Per mile \$8.00; Linn 11.50, total \$92.00.	Prairie Bell Tel. Co. D. H. Van Auker, Norway. Per mile \$10.20; Benton 4.25; total \$12.75; Iowa 1.25; total \$16.65.
Pleasant Valley Tel. Co., C. T. Rowe, Hampton. Per mile \$9.00; Franklin 4.50; total \$40.50.	Prairie Chapel Tel. Co. No. 5, Henry Frederick, Blakesburg. Per mile \$8.70; Wapello 6, total \$52.20.
Pleasant Valley Tel. Co., F. A. Zabotsky, Center Point. Per mile \$8.00; Linn 8, total \$64.00.	Prairie Creek Tel. Line, F. C. Jensen, Garwin. Per mile \$9.50; Tama 7.50; total \$71.50.
Pleasant Valley Tel. Co., Ward A. Richardson, Elmore, Minn. Per mile \$7.40; Kosuth 14, total \$107.10.	Prairie Des Moines Road Line, Frank Rehn, Iowa City. Per mile \$3.80; Johnson 5, total \$70.40.
Pleasant Valley Tel. Line, Ray Cleland, What Cheer. Per mile \$9.60; Kosuth 2.75, total \$56.00.	Prairie Farmers Mutual Tel. Line, J. M. Hotchkiss, Keota. Per mile \$10.50; Kosuth 7, total \$72.50.
Pleasant Valley Tel. Line, A. O. Krouch, Clio. Per mile \$12.90; Wayne 2, total \$90.50.	Prairie Flower Tel. Line, J. B. Hammond, Corydon. Per mile \$5.60; Wayne 5.50, total \$20.80.
Pleasant Valley Tel. Line, M. McNamara, Rock Valley. Per mile \$3.20; Iowa 1.25; total \$10.25; Sioux 15, total \$133.25.	Prairie Grove Tel. Co., P. E. Cooper, Truro. Per mile \$8.00; Clarke 6, total \$48.00; Madison 4, total \$50.00; total \$98.00.
Pleasant Valley Tel. Line, Joe J. Meester, Parkersburg. Per mile \$1.50; Grundy 7.50, total \$56.25.	Prairie Hall Tel. Line, L. L. Hayes, Coon Rapids. Per mile \$6.90; Audubon 5, total \$41.40; Carroll 2, total \$13.80; Guthrie 3, total \$20.70; total \$76.90.
Pleasant View Mutual Tel. Co., Forest Warner, Newton. Per mile \$11.70; Jasper 9.25, total \$108.22.	Prairie Hill Mutual Tel. Co., H. G. Dirk, Grundy Center. Per mile \$8.00; Grundy 11.50, total \$92.00.
Pleasant View Mutual Tel. Line, John McCrabb, Wellman. Per mile \$14.15; Washington 12, total \$169.80.	Prairie Hill Tel. Co., H. V. Ingamells, Aurora. Per mile \$9.30; Buchanan 4.50, total \$43.70.
Pleasant View Tel. H. R. Merriek, Maquoketa. Per mile \$9.00; Jackson 1, total \$27.00.	Prairie Home Tel. Line, R. L. Hadley, Pekin. Per mile \$11.40; Jefferson 2, total \$12.50; Kosuth 8, total \$114.00.
Pleasant View Tel. Co., E. M. Wilcox, Independence. Per mile \$9.05; Buchanan 5.50, total \$49.78.	Prairie Mutual Tel. Line, C. X. Shade, Redfield. Per mile \$10.00; Dallas 10, total \$108.00.
Pleasant View Tel. Line, Fred Sandeen, Albia. Per mile \$10.60; Monroe 4, total \$42.40; Wapello 3.25, total \$45.65.	Prairie Ridge Tel. Line No. 6, John Kriz, Cedar Rapids. Per mile \$9.25; Linn 7.50, total \$69.28.
Pleasant View Tel. Line, Henry Lindeman, Dysart. Per mile \$3.25; Benton 6, total \$49.50.	Prairie Springs Township Tel. Co., Daniel Herbst, La Motte. Per mile \$7.40; Jackson 16, total \$118.40.
Pleasant View Tel. Line, L. E. Chapple, Corning. Per mile \$8.00; Adams 4.25, total \$24.00.	Prairie Tel. Co., Henry W. Drahn, Farmersburg. Per mile \$7.85; Clayton 4.75, total \$52.93.
Pleasant View Tel. Line, Edwin Lane, West Liberty. Per mile \$15.00; Mascoutine 2.75, total \$41.25.	Prairie Tel. Line, W. T. Waybill, West Grove. Per mile \$9.25; Davis 2.75, total \$24.60.
Pleasantville & Motor Tel. Line, C. J. Metcalf, Pleasantville. Per mile \$4.60; Marion 2, total \$76.50.	Prairie Tel. Line of Dysart, Adam Bahr, Dysart. Per mile \$8.00; Tama 2.50, total \$20.00.
Plimpton Tel. Line, Frank Johnson, Lucas. Per mile \$7.70; Lucas 3, total \$69.20.	Prairie Township Rural Tel. Line No. 2, Jack L. Studer, Wesley. Per mile \$2.00; Kosuth 10.50, total \$21.50.
Plumb Creek Tel. Co., Henry Hagen, Sumner. Per mile \$9.20; Bremer 1.50, total \$50.60.	Prairie Valley Tel. Line, Horace Zimpher, Walker. Per mile \$4.00; Buchanan 5.25, total \$21.00; Linn 5.00, total \$23.00.
Plum Creek Rural Tel. Line No. 4, A. E. Hopkins, Algona. Per mile \$7.20; Kosuth 11.50, total \$53.20.	Prairie View Tel. Line, L. L. Miles, Plano. Per mile \$10.00; Appanoose 2.25, total \$22.50.
Plum Creek Tel. Co., L. C. Hagedorn, Fredericksburg. Per mile \$11.65; Bremer 9.50, total \$116.67; Chickasaw 5.00, total \$126.50.	Prairieville Mutual Tel. Line, Wm. Fricks, Carroll. Per mile \$10.00; Carroll 12.25, total \$122.50.
Plum Creek Tel. Line No. 2, Chas. J. Gilbride, Algona. Per mile \$16.00; Kosuth 6, total \$60.00.	Prairieville Tel. Co., Virgil L. Hunt, Iowa Falls. Per mile \$5.50; Hardin 7.50, total \$62.75.
Plumer, Wm. H. Private Farm Tel. Line, Wm. H. Plumer, Council Bluffs Harrison. total assessment \$10.00.	Prairieville Tel. Co., M. W. McKibben, Marshalltown. Per mile \$8.40; Marshall 9, total \$75.60.
Plymouth Farmers Mutual Tel. Co., W. G. Harvey, Harvey. Per mile \$1.50; Marion 2, total \$76.50.	Prescott Southern Tel. Co., H. O. Walters, Lenox. Per mile \$6.00; Adams 15, total \$192.00; Taylor 1, total \$108.00.
Plymouth Rock Tel. Line, Frank Crawford, Cresco. Per mile \$7.85; Howard 2, total \$15.70; Winneshiek 8.75, total \$48.45; total \$48.25.	Prison Tel. Co., C. C. Kipperon, Vinton. Per mile \$19.00; Benton 2, total \$37.00.
Poduska Rural Tel. Line, John J. Hanselka, Chelsea. Per mile \$10.90; Tama 7.75, total \$77.50.	Pringhar & Center Township Mutual Tel. Co., John Albert, Pringhar. Per mile \$6.40; O'Brien 14.00, total \$89.60.
Poe Center & Caledonia Tel. Co., Clark Thompson, Mt. Airy. Per mile \$8.00; Ringgold 12, total \$104.00.	Pringhar Gas Mutual Tel. Co., T. W. Irvine, Pringhar. Per mile \$3.30; O'Brien 9.50, total \$73.85.
Porter Tel. Line, J. C. Boyce, Humeston. Per mile \$6.65; Wayne 3, total \$19.95.	Private Line of Muscatine County, Horton Smith, Muscatine. Muscatine, total assessment \$5.00.
Portland & Cameron Tel. Co., H. E. Rugg, Mason City. Per mile \$10.25; Cerro Gordo 17, total \$174.25.	Private Line, S. T. Smett, Muscatine. Muscatine, total assessment \$2.00.
Portland Center Tel. Co., Giles G. Frye, Mason City. Per mile \$10.00; Cerro Gordo 9, total \$90.00.	Private Tel. Line, B. L. Mettall, Nichols. Muscatine, total assessment \$10.00.
Portland Heights Tel. Co., D. H. Bitterman, Nora Springs. Per mile \$3.50; Cerro Gordo 6.50, total \$62.70.	Private Tel. Line, C. F. Sweet, Albia. Marion, total assessment \$4.00.
Portland Township Tel. Line, Wm. McDermott, Titonka. Per mile \$7.00; Kosuth 8, total \$44.40.	Progressive Tel. Line, Ivan Wall, Pleasantville. Per mile \$4.30; Marion 1.25, total \$5.55.
	Progressive Tel. Line, C. J. Sherman, Wesley. Per mile \$7.40; Hancock 6, total \$44.40; Kosuth 1, total \$41.50.

Prole & Spring Hill Farmers Mutual Tel. Co., Wm. H. Powers, Prole. Per mile \$8.50; Warren 9.75; total \$18.25.  
 Promise City & Bethlehem Tel. Line, J. L. Kostner, Promise City. Per mile \$7.20; Wayne 10, total \$72.00.  
 Prospect Hill Tel. Co., Hugo O. Steffen, Durant. Per mile \$9.35; Muscatine 7.50, total \$70.15.  
 Pumpkin Ridge Tel. Co., A. J. Barrett, Kinross. Per mile \$5.99; Keokuk 5.75, \$11.92; Washington 2.5, \$14.42; total \$25.40.  
 Pumpkin Vine Mutual Tel. Line No. 2, P. E. Berry, North English. Per mile \$8.25; Iowa 2.75, total \$11.00.  
 Pumptown & Ediston Tel. Co., John Grogan, Beaconsfield. Per mile \$1.20; Ringgold 2.25, total \$3.45.  
 Pymonia Township Mutual Tel. Co., D. E. Milford, Atlantic. Per mile \$9.50; Cass 5.50, total \$15.00.  
 Quaker Lane Tel. Co., J. C. Knudson, Le Grand. Per mile \$12.50; Marshall 3, total \$37.50.  
 Quiet Tel. Co., R. A. Scrivner, St. Charles. Per mile \$10.65; Madison 2.25, total \$24.41.  
 Quirk Mutual Tel. Line, C. M. Forbes, Wall Lake. Per mile \$8.85; Sac 7, total \$61.95.  
 Ragan Short Line, H. A. Mueller, St. Charles. Madison, total assessment \$22.00.  
 Raleigh Tel. Co., Harry Hosh, Estherville. Per mile \$10.00; Dickinson 1.25, \$11.25; Emmet 2.50, \$23.00; total \$26.75.  
 Hampton Tel. Co., John Boyd, Dymart. Per mile \$8.00; Benton 7.75, \$15.75; Tama 2.5, \$20.00; total \$46.00.  
 Rapid Transit Tel. Co., Warren Cronbaugh, Belle Plaine. Per mile \$4.20; Iowa 11, total \$46.20.  
 Rayburn Mutual Farmers Tel. Co., D. R. Rayburn, Bloomfield. Per mile \$7.75; Davis 4.50, total \$13.25.  
 Reading Township Tel. Assn., R. E. Chenhall, Maurice. Per mile \$10.25; Plymouth 5, \$51.75; Sioux 36, \$372.60; total \$424.35.  
 Road Tel. Co., August F. Wilke, Elkader. Per mile \$9.90; Clayton 7, total \$69.30.  
 Red Brush Tel. Line, W. E. Green, New Virginia. Per mile \$8.35; Clarke 1, \$65.80; Warren 3, \$25.05; total \$91.25.  
 Red Cedar Tel. Co., C. F. Lang, Remsen. Per mile \$8.00; Plymouth 8, total \$64.00.  
 Red Cedar Tel. Co. or Line No. 18, Adolph Pisarik, Ely. Per mile \$10.00; Linn 3, total \$30.00.  
 Red Cedar Tel. Line, George Wiegand, Mt. Auburn. Per mile \$7.20; Benton 4.50, total \$32.40.  
 Red Cedar Tel. Line, Otto Huchings, Bloomfield. Per mile \$12.00; Davis 1.50, total \$18.00.  
 Redman Line, Chas. E. Skir, Elberon. Per mile \$12.75; Benton 2.25, \$23.00; Tama 1.75, \$24.75; total \$48.00.  
 Red Oak Mutual Tel. Co., F. R. Eddings, Red Oak. Per mile \$9.75; Montgomery 2.2, total \$11.95.  
 Red Pole Line No. 2, Alex. Gilmore, North English. Per mile \$12.00; Iowa 7.5, \$19.50; Keokuk 5.50, \$25.00; total \$44.50.  
 Red Star Tel. Assn., C. J. Lind, Laurens. Per mile \$8.00; Pocahontas 4.50, total \$12.50.  
 Red Tel. Line, B. A. Saltzman, Mt. Airy. Per mile \$10.50; Ringgold 2.75, total \$13.25.  
 Redwood Tel. Line, Otto Soltwedel, Muscatine. Per mile \$10.25; Muscatine 3, total \$30.75.  
 Reeves Private Tel. Line, W. L. Reeves, Ackworth. Warren, total assessment \$7.00.  
 Reeves Tel. Line, Milton Maas, Washington. Per mile \$8.75; Washington 4, total \$35.00.  
 Republican Suburb Line No. 10, G. W. Wiley, Douda. Van Buren, total assessment \$10.00.  
 Republican Tel. Line No. 102, Joe C. Brennenman, Kalona. Per mile \$5.50; Johnson 3.50, \$19.12; Washington 3, \$29.25; total \$48.37.  
 Rex Tel. Line, W. F. Bradshaw, St. Charles. Madison, total assessment \$10.00.  
 Rice Township Tel. Co., W. E. Lance, Mt. Airy. Per mile \$8.50; Ringgold 4.50, total \$13.25.  
 Richardson Chapel Line, Ron Palmer, Alberton. Per mile \$10.75; Wayne 1.50, total \$22.50.

Richland Center Tel. Co., Guy W. Kidney, Glidden. Per mile \$7.65; Carroll 11.50, total \$87.98.  
 Richland No. 1 Tel. Co., J. W. Kratoska, Chelsea. Per mile \$8.30; Tama 10.50, total \$187.15.  
 Richland Tel. Line, W. L. Lobaugh, Nevada. Story, total assessment \$15.00.  
 Richmond Mutual Tel. Co., Geo. A. Eglin, Kalona. Per mile \$16.25; Washington 2, total \$32.50.  
 Ridge Tel. Co., Carl Priepke, Clarksville. Per mile \$12.50; Butler 2.25, total \$29.25.  
 Ridge Tel. Line, F. H. Davis, Grant. Per mile \$12.00; Montgomery 2.50, total \$24.50.  
 Riley Tel. Co., W. H. Riley, Corning. Per mile \$7.70; Adams 8.50, total \$16.20.  
 Rima Tel. Co., H. W. Harma, Sumner. Per mile \$7.75; Bremer 11.75, total \$91.50.  
 Rippey Tel. Co., J. H. Van Sooy, Rippey. Per mile \$7.45; Greene 15, total \$111.75.  
 Riverside Mutual Tel. Co., H. R. Collingwood, Victor. Per mile \$8.75; Iowa 11.20, total \$98.00.  
 Riverside Rural Tel. Co. of Kosuth & Emmet Counties, Frank Van Derstom, Armstrong. Per mile \$8.50; Emmet 10, \$85.00; Kosuth 7, \$49.10; total \$143.15.  
 Riverside Rural Tel. Line, F. N. Roberts, Iowa Falls. Per mile \$12.20; Hardin 2.62, total \$32.22.  
 Riverside Tel. Co., Wm. Walsh, Harmony, Minn. Per mile \$10.00; Howard 2.5, \$22.50; Wisconsin 3.75, \$26.25; total \$48.75.  
 Riverside Tel. Co., J. H. Wiley, Estherville. Per mile \$5.65; Emmet 2.50, total \$21.45.  
 Riverside Tel. Co., F. Breckenridge, Lake View. Per mile \$8.00; Sac 7.50, total \$60.00.  
 Riverside Tel. Co., Earl Hammond, Hedrick. Per mile \$4.20; Keokuk 6.75, total \$28.25.  
 Riverside Tel. Co., J. W. Schrader, Tama. Per mile \$12.25; Tama 2, total \$24.50.  
 Riverside Tel. Co., No. 8, H. Swenson, Inwood. Per mile \$7.00; Lyon 10, total \$70.00.  
 River Tel. Co., Wm. Grafe, Ackley. Per mile \$7.00; Hardin 8, total \$56.00.  
 Riverview Tel. Co., R. D. Hind, Independence. Per mile \$7.50; Buchanan 6.75, total \$50.62.  
 Riverside Tel. Line, Walter Biagg, Estherville. Per mile \$8.70; Emmet 5.75, total \$14.45.  
 Riverton Tel. Line No. 37, H. A. Christensen, Spencer. Per mile \$8.30; Clay 7, total \$58.10.  
 Roberts Farmers Mutual Tel. Line, H. W. Roberts, Drakeville. Per mile \$6.00; Davis 2, total \$12.00.  
 Robertson Tel. Co., R. D. Johnson, Robertson. Per mile \$7.00; Hardin 12.70, total \$89.30.  
 Rochester Switch Co., Wm. Creps, Atalissa. Per mile \$7.50; Cedar 4, total \$30.00.  
 Rochester & Tipton Tel. Co., D. V. Kensing, Tipton. Per mile \$11.00; Cedar 4.50, total \$49.50.  
 Rock Branch Farmers Mutual Tel. Co., A. A. Sadler, Correctionville. Per mile \$8.00; Woodbury 6, total \$48.00.  
 Rock Glen Tel. Co., L. Turner, Independence. Per mile \$10.00; Buchanan 2.50, total \$25.00.  
 Rock Valley Tel. Co., Elmer Handorf, Marshalltown. Per mile \$8.00; Marshall 3, total \$24.00.  
 Rock Valley Tel. Co., Ross Richards, Garwin. Per mile \$6.00; Tama 4, total \$24.00.  
 Rock Valley Tel. Co., J. H. Cleverley, Maxwell. Per mile \$8.65; Story 2.75, total \$22.40.  
 Rocky Dell Tel. Co., Ida R. Cole, Osceola. Per mile \$10.45; Clarke 2.75, total \$29.50.  
 Roe Tel. Line, W. C. Roe, Castana. Per mile \$7.50; Monona 1.50, total \$11.92.  
 Rolling Green Tel. Co., L. C. Conrad, Keota. Per mile \$8.50; Keokuk 1.50, \$10.00; Washington 2.25, \$22.50; total \$41.50.  
 Roscoe Mutual Tel. Co., H. M. Pinnell, Milton. Per mile \$8.00; Davis 6, \$48.00; Van Buren 2, \$16.00, total \$64.00.  
 Roscoe Tel. Line No. 2, D. C. Cowles, Palsak. Per mile \$8.35; Davis 4.50, total \$37.50.

Rose Branch & Seven Mile Tel. Line, Calvin Lademan, Griswold. Per mile \$1.80; Cases 6, \$46.50; Montgomery 2, \$15.60; total \$62.60.

Rosebud Tel. Line, R. B. White, Cedar Falls. Per mile \$9.00; Black Hawk 4.5, total \$33.50.

Rosecrans & Brady Line, R. R. Rosecrans, Rowley. Buchanan, total assessment \$5.00.

Rose Hill Rural Tel. Co. No. 6, Julian Wymore, Rose Hill. Per mile \$8.00; Mahaska 6.50, total \$52.00.

Rose Hill Tel. Line, E. Meride, Toledo. Per mile \$11.25; Tama 7, total \$78.75.

Rose Tel. No. 2, Wm. Horak, Center Point. Per mile \$11.40; Linn 2.75, total \$31.50.

Rose Valley Tel. Line, Frank J. Kopecky, Cedar Rapids. Per mile \$9.35; Linn 11.25, total \$105.19.

Rose Valley Tel. Line, John H. Gosch, Wall Lake. Per mile \$9.00; Sac 2.50, total \$202.50.

Rosgaard, Wm. Tel. Line, Wm. G. Rosgaard, Fairview, S. D. Sioux, total assessment \$5.75.

Round Prairie Mutual Tel. Co. L. A. Bower, Salem. Per mile \$11.48; Henry 14, \$158.60; Jefferson 29.50, \$336.30; Van Buren 2.50, \$28.50; total \$524.88.

Rowen Tel. Line, H. Rowen, Union. Per mile \$4.30; Hardin 4, total \$17.20.

Rowley & Sun Prairie Tel. Line, Will Kanta, Rowley. Per mile \$4.35; Buchanan 5.25, total \$32.29.

"R" Tel. Line, Wm. Olerich, Breda. Per mile \$9.20; Carroll 4.50, \$41.40; Sac 2.5, \$2.50; total \$44.70.

"R" Tel. Line No. 24, Fred Safey, Traer. Per mile \$8.00; Tama 10, total \$80.00.

Rural A. Tel. Co. or No. 10, George Snakenberg, Sigourney. Per mile \$10.00; Keokuk 3.50, total \$35.00.

Rural Home Tel. Co., Harry Tordoff, Alden. Per mile \$10.00; Franklin 13, \$130.00; Hamilton 4, \$40.00; Hardin 21, \$510.00; Wright 3, \$30.00; total \$880.00.

Rural Home Tel. Line, Jesse Meyer, Iowa Falls. Per mile \$6.50; Franklin 4, \$26.00; Hardin 2, \$55.00; total \$117.00.

Rural Home Tel. Line of Oskaloosa No. 54, Mrs. L. J. Stevens, Oskaloosa. Per mile \$10.65; Mahaska 2, total \$31.30.

Rural Independent Tel. Line, B. F. Sharp, Elmore, Minn. Per mile \$8.00; Esau 1.75, total \$14.00.

Rural Independent Tel. No. 24, Robert Fulton, Wilton Junction. Per mile \$14.50; Muscatine 5, total \$61.20.

Rural Line 1, Harry Sablin, Algona. Per mile \$7.25; Kosciusko 9, total \$65.25.

Rural Line No. 2, Fred Ratcliffe, Lynnville. Per mile \$7.50; Jasper 1, total \$22.50.

Rural Line No. 25, Elmer Lisk, Rose Hill. Per mile \$9.25; Keokuk 5, total \$46.25.

Rural Line No. 57, Henry Pustoska, Toledo. Tama, total assessment \$10.50.

Rural Line No. 97, Harvey Malone, Oskaloosa. Per mile \$15.65; Mahaska 1.50, total \$23.45.

Rural Line No. 1907 & 1235, A. J. Altekruze, Muscatine. Per mile \$14.00; Muscatine 3.50, total \$35.00.

Rural Metallic Tel. Line No. 2, W. W. Berry, Grinnell. Per mile \$7.65; Jasper 3, \$22.95; Poweshiek 4, \$30.60; total \$53.55.

Rural No. 4, Clyde A. Hanna, Lacey. Per mile \$17.20; Mahaska 1.50, total \$25.80.

Rural Short Line, Chris Stange, Muscatine. Per mile \$10.40; Muscatine 1.50, total \$23.00.

Rural Tel. Line No. 6, Frank Schettler, Larchwood. Per mile \$7.00; Lyon 1, total \$56.00.

Rural Tel. Line No. 6, Ira L. Pearson, Hinton. Per mile \$11.00; Plymouth 11, total \$122.00.

Rural Tel. Line No. 7, V. Rainbolt, Gilbert. Per mile \$8.00; Boone 1.25, \$10.00; Story 6.75, \$68.00; total \$56.00.

Rural Tel. Co. No. 19, John A. Grandia, Leighton. Per mile \$9.50; Mahaska 4.50, total \$43.25.

Rural Tel. Line No. 12, R. B. Brown, Inwood. Per mile \$10.50; Lyon 1.25, \$12.62; Sioux 2.25, \$23.63; total \$47.25.

Rural Tel. Line No. 15, John Yunquith, Wesley. Per mile \$8.80; Kosciusko 9.50, total \$83.60.

Rural Tel. Line No. 25, Ben Hicks, Milo. Per mile \$14.20; Warren 1.62, total \$23.14.

Rural Tel. Co. No. 21, Frank Lormer, Mt. Auburn. Per mile \$9.00; Benton 2.25, total \$20.25.

Rural Tel. Line No. 32, A. H. McMurray, Algona. Per mile \$8.00; Kosciusko 1.75, total \$20.00.

Rural Tel. Line No. 40, E. C. Neunfeldt, Alden. Per mile \$9.40; Hardin 3, total \$28.50.

Rural Tel. Line No. 41, Albert Berre, Alden. Per mile \$8.00; Hardin 2.50, total \$20.00.

Rural Tel. Line No. 46, B. M. Thatcher, Oskaloosa. Per mile \$9.20; Mahaska 2.25, total \$20.25.

Rural Tel. Co. No. 52, J. W. Price, Beacon. Per mile \$7.50; Mahaska 5, total \$38.00.

Rural Tel. Line No. 62, Henry Bouma, Given. Mahaska, total assessment \$21.25.

Rural Tel. Line No. 74, Andrew Brower, Leighton. Per mile \$10.20; Mahaska 1.75, total \$35.62.

Russell & Adams Tel. Line, Chester G. Shirer, Chariton. Per mile \$7.50; Lucas 8, total \$37.50.

Russell & Bethlehem Tel. Line, G. Hull, Russell. Per mile \$8.00; Lucas 5.75, \$46.00; Wayne .75, \$6.00; total \$52.00.

Russell Chapel Tel. Line, L. R. Shields, Ottumwa. Per mile \$5.45; Wapello 2.75, total \$23.64.

Rustler Tel. Co., O. N. Kjerland, Northwood. Per mile \$8.55; Worth 8, total \$68.50.

Ryan Lake Tel. Co., H. A. Haywood, Katherville. Per mile \$8.00; Emmet 28, total \$224.00.

St. Charles Farmers Mutual Tel. Co., G. L. Archer, St. Charles. Per mile \$4.90; Madison 6.50, total \$31.85.

St. Charles & New Virginia Tel. Line, John E. Montgomery, New Virginia. Per mile \$4.50; Madison 1.75, \$14.53; Warren 10.25, \$55.07; total \$95.60.

St. Charles & Peru Farmers Mutual Tel. No. 1, H. A. Durand, St. Charles. Per mile \$7.00; Madison 11.75, total \$82.25.

St. Charles & Peru Rural Tel. No. 2, A. P. Dowler, St. Charles. Per mile \$6.75; Madison 6, total \$40.50.

St. Charles Short Line, Ira C. Young, St. Charles. Per mile \$11.50; Madison 1.75, total \$20.12.

St. Donatus Tel. Line, George Herrig, St. Donatus. Per mile \$5.55; Jackson 11, total \$61.35.

St. Mary's Eastern Tel. Line, F. P. Nicholl, Indianola. Per mile \$9.00; Warren 4.50, total \$40.50.

St. Marys & Huffy Tel. Line, N. T. Nixon, St. Charles. Per mile \$9.30; Warren 7.25, total \$67.45.

St. Marys & Northwestern Tel. Line, Paul Laird, St. Charles. Per mile \$13.50; Warren 5, total \$67.50.

St. Marys & Western Tel. Line, Barney Wilgenbusch, St. Marys. Warren, total assessment \$25.00.

Salem Tel. Line, Floyd Bryant, Chariton. Per mile \$8.00; Lucas 8, total \$64.00.

Salina & Glendale Tel. Line, Chas. Stephenson, Lockridge. Per mile \$9.30; Jefferson 6.50, total \$61.25.

Salina Tel. Line, T. P. Johnson, Fairfield. Per mile \$11.65; Jefferson 2, total \$34.55.

Salt Creek Tel. Line, E. A. Swatosh, Belle Plaine. Per mile \$7.40; Tama 5, total \$37.20.

Sand Burr Tel. Line, J. N. Bates, Vinton. Per mile \$9.80; Benton 3, total \$29.40.

Sand Cove & New Albin Tel. Co., George Hammell, New Albin. Per mile \$7.50; Allamakee 14, total \$104.40.

Sand Hill Rural Tel. Co., G. E. Baker, Moscow. Per mile \$8.25; Cedar 2, \$16.00; Muscatine 1, \$6.25; total \$56.25.

Sand Ridge Tel. Line, R. T. Miller, Marshalltown. Per mile \$8.40; Marshall 6, total \$50.40.

Sardina Tel. Line, John J. Milbach, Walker. Per mile \$7.50; Buchanan 3.25, \$24.67; Linn .75, \$5.63; total \$36.00.

Saunder Tel. Co., Edward Lund, Pacesburg. Per mile \$8.25; Allamakee 2, \$16.50; Winnebago 11, \$90.75; total \$197.25.

Sauer Tel. Co., John C. Linder, Hartley. Per mile \$8.00; O'Brien 14.50, \$116.00; Osceola 1, \$8.00; total \$124.00.

Science Hill Tel. Line, Frank Dowles, St. Charles. Per mile \$14.00; Madison 1.12, \$1.82; Warren 4.50, \$62.00; total \$64.82.



Seotland Mutual Tel. Line No. 2, Matt Gent, South English. Per mile \$1.50; Keokuk 8, total \$14.00.

Scott & Cedar Counties Tel. Line, J. H. Stofen, New Liberty. Per mile \$1.40; Cedar 2.33, \$19.57; Scott 1.33, \$11.17; total \$30.74.

Scott Farmers Tel. Co. No. 5, L. L. James, Stanley. Per mile \$3.50; Buchanan 1.05, \$10.25; Fayette 6.50, \$16.75; total \$27.91.

Scott Farmers Tel. Line, H. W. Hurd, Stanley. Per mile \$7.75; Fayette 5, total \$28.75.

Scott Tel. Line (Seventy-Six Line), W. R. Scott, Muscatine. Per mile \$1.50; Muscatine 2, total \$18.00.

Scott Township Tel. Co., Wm. H. Hunter, Iowa City. Per mile \$12.70; Johnson 7.12, total \$97.54.

Sennel Tel. Line, Harm Harriman, Titonka. Per mile \$6.70; Hancock 4.75, \$45.22; Kossuth 6, \$49.20; Winnebago 6.25, \$41.87; total \$127.39.

Seventy-Six Mutual Tel. Co., J. E. Powell, Keota. Per mile \$9.40; Washington 14, total \$134.40.

Seventy-Six Tel. Line, C. T. McCabe, Muscatine. Per mile \$4.00; Muscatine 6, total \$24.00.

Seventy-Six Township Tel. Co. No. 1, O. E. Elcheburger, Letts. Per mile \$1.10; Muscatine 12, total \$13.20.

Sewal & Enright Tel. Line, G. E. Bettis, Sewal. Per mile \$10.00; Wayne 5, total \$50.00.

Sewal & Kuffin Tel. Co., T. J. Yeager, Sewal. Per mile \$13.50; Wayne 145, total \$39.24.

Sewal & Miller Tel. Line, Louis Couchman, Seymour. Per mile \$3.00; Wayne 6.50, total \$25.50.

Sewal Northeastern Tel. Co., B. E. Hancox, Corydon. Per mile \$10.75; Wayne 5, total \$53.75.

Sewal & Powersville Tel. Co., Scott Whiteley, Sewal. Per mile \$3.00; Wayne 5.50, total \$44.00.

Sewal & St. John Tel. Line, John W. Jones, Seymour. Per mile \$9.00; Wayne 17.25, total \$156.42.

Sexton Tel. Line No. 1, Emmet Paetz, Algona. Per mile \$10.00; Kossuth 4, total \$40.00.

Shalla Tel. Co., Joe Kern, Kalona. Per mile \$6.80; Washington 6.40, total \$44.01.

Shambaugh & College Springs Tel. No. 2, J. R. Prest, College Springs. Per mile \$10.00; Page 8.50, total \$85.00.

Shambaugh Southwestern Tel. Co., Will Phipps, Shambaugh. Per mile \$11.10; Page 5.60, total \$32.05.

Shannon City & Southwestern Mutual Tel. Line, Fred S. Wolfe, Diagonal. Per mile \$9.00; Ringgold 9, total \$85.50.

Sharon Tel. Co., R. W. Patterson, Kalona. Per mile \$15.00; Johnson 19.25, total \$2,058.75; Washington 6.00, \$90.00; total \$2,148.75.

Shelby Short Line, A. E. Pearcy, Weldon. Per mile \$7.50; Clarke 2.50, total \$18.75.

Shell Rock Diamond Rural Tel. Line, W. C. Kimball, Shell Rock. Per mile \$5.30; Butler 8, total \$66.40.

Shell Rock Tel. Line No. 82, B. Leavens, Shell Rock. Per mile \$9.40; Debe 5.35, total \$50.19.

Shell Rock Valley Tel. Line, S. J. Sherman, Nora Springs. Per mile \$18.10; Cerro Gordo 4.50, total \$44.85.

Sheridan Central & Grinnell Tel. Line No. 22, W. E. Spire, Grinnell. Per mile \$8.00; Poweshiek 9, total \$72.00.

Sheridan Grinnell Tel. Line 20, Lyle Herman, Malcom. Per mile \$5.50; Poweshiek 18.50, total \$97.25.

Sheridan Independent Tel. Line, H. W. Shope, Malcom. Per mile \$9.75; Poweshiek 5, \$48.75; Tama 1, \$48.25; total \$117.00.

Sheridan & Malcom Tel. E. G. Baustian, Malcom. Per mile \$7.00; Poweshiek 11, total \$77.00.

Sheridan No. 1 Tel. Co., J. R. Johnston, Cleghorn. Per mile \$10.50; Cherokee 4.50, total \$47.25.

Sheridan & Tama Tel. Co., Edgar Stinson, Malcom. Per mile \$7.00; Poweshiek 11, \$77.00; Tama 9, \$63.00; total \$140.00.

Sherman Rural Tel. Line 17, A. M. Lemke, Irvington. Per mile \$6.80; Kossuth 10, total \$102.00.

Sherman Tel. Co., Tounis Maassen, Maurice. Per mile \$13.00; Plymouth 1, \$13.00; Sioux 56, \$728.00; total \$741.00.

Sherod Tel. Co., John H. Lacey, Promise City. Per mile \$7.50; Wayne 10, total \$75.00.

Sherrets Line, John Sherrets, Quasqueton. Per mile \$11.50; Buchanan 50, total \$57.50.

Shiloh Mutual Tel. Co., John O. Kones, Grundy Center. Per mile \$8.75; Grundy 7.57, total \$65.87.

Short Four Tel. Co., Ardie Ottmar, Toledo. Tama, total assessment \$13.00.

Short Line, Obo Haupt, Walsburg. Per mile \$12.70; Grundy 3, total \$38.10.

Short Line No. 1 Tel. Co., E. A. Dunlap, Winthrop. Per mile \$12.45; Buchanan 2.50, total \$31.63.

Short Line Tel. H. G. Harmon, Hampton. Per mile \$6.10; Franklin 4.50, total \$27.45.

Short Line Tel. Co., John Ludwig, Remsen. Per mile \$15.00; Plymouth 4, total \$60.00.

Short Line Tel. Co., W. M. Johannsen, Sutherland. Per mile \$7.00; O'Brien 7, total \$49.00.

Short Line Tel. Line No. 22, J. R. Elliott, Russell. Per mile \$12.50; Lucas 2.50, total \$33.75.

Shonem Mutual Tel. Line, Otto Porter, Bloomfield. Per mile \$8.25; Davis 5.36, total \$44.76.

Siam & Braddyville Tel. Line, Guy H. Stipe, Braddyville. Per mile \$12.00; Page 3.64, total \$43.56.

Silom Springs Tel. Line, Chas. R. Smith, Iowa Falls. Per mile \$19.60; Hardin 2.50, total \$31.90.

Silver Creek Farmers Tel. Co., J. J. Deeny, Waukon. Per mile \$8.90; Allamakee 8, total \$71.20.

Silver Creek Tel. Line, J. W. Lipe, Lacona. Per mile \$8.10; Lucas 5, total \$40.50.

Silver Lake & Bristol Tel. Co., A. T. Gros, Lake Mills. Per mile \$3.30; Winnebago 2, \$33.60; Worth 28.50, \$288.90; total \$376.45.

Silver Stream Tel. Co., Delbert Dolson, Estlin. Per mile \$6.75; Ringgold 8, \$54.00; Union 3, \$20.25; total \$74.25.

Sinn Tel. Line, J. S. Mark, Osceola. Per mile \$7.80; Clarke 2, \$15.60; Madison 1.45, \$11.21; total \$36.31.

Sioux Valley Tel. Co., Oscar L. Hansen, Moorhead. Per mile \$9.70; Monona 15, total \$145.50.

Six Mile Grove Tel. Co., H. B. Griffin, Traer. Per mile \$9.30; Tama 13.25, total \$121.90.

Six Mile Tel. Line, Homer H. Hull, Oskaloosa. Per mile \$4.60; Mahaska 5.50, total \$25.30.

Slater Private Line, G. W. Slater, Denison. Crawford, total assessment \$8.50.

Slide Rock Line, W. E. Tallman, Anamosa. Per mile \$8.75; Jones 5.75, total \$50.31.

Slosson Rone Tel. Co., Carl T. Rone, Northwood. Worth, total assessment \$13.75.

Smoky Hollow Tel. Co., A. S. Nettleton, Montpelier. Per mile \$5.50; Muscatine 5.25, total \$44.63.

Smyna & Derby Tel. Co., W. P. Wolverton, Derby. Per mile \$7.45; Clarke 6.25, \$46.50; Lucas 6.75, \$50.25; total \$96.85.

Smyna & Weldon Tel. Co., T. B. Jamison, Weldon. Per mile \$9.00; Clarke 8.50, total \$76.50.

Snake Hollow Tel. Line, Lewis E. Yoder, Kalona. Per mile \$9.00; Washington 6, total \$54.00.

Solon Northwestern Tel. Line, Mike Janke, Solon. Per mile \$8.85; Johnson 7.50, total \$66.35.

Solon & Sandy Hook Tel. Co., F. A. Steinbrech, Solon. Per mile \$9.00; Johnson 2.50, total \$22.50.

Somora Tel. Co. No. 18, Edgar J. Harris, Grinnell. Per mile \$8.60; Poweshiek 7.10, total \$61.06.

Souder Tel. Line, H. A. Souder, Clio. Per mile \$9.40; Wayne 1.25, total \$12.00.

Soud Avery Tel. Line, Ira M. Fisher, Albion. Per mile \$8.90; Monroe 6.25, total \$47.50.

South Bend Tel. Co., Emil Ewaldt, Sutherland. Per mile \$8.50; O'Brien 9.50, total \$80.75.

South Deoda Tel. Line, George Grinsman, Arcadia. Per mile \$8.40; Carroll 8, total \$67.20.

South Calro Tel. Line, J. B. Thompson, Jewell. Per mile \$10.60; Hamilton 5, total \$53.00.

South Carrollton Tel. Line, John Anneser, Dedham. Per mile \$4.20; Carroll 15, total \$43.00.  
 South Center St. Tel. Co., Wm. F. Stalzer, Marshalltown. Per mile \$7.50; Marshall 4, total \$25.00.  
 South Chequest Tel. Line, W. L. Carruthers, Keosauqua. Per mile \$14.00; Van Buren 2, total \$42.00.  
 South Chester & Grinnell Tel. Line No. 20, Walter Hink, Grinnell. Per mile \$7.00; Poweshiek 8, total \$56.00.  
 South Clark Mutual Tel. Co., Geo. Hansen, Dysart. Per mile \$10.00; Tama 7.75, total \$77.50.  
 South Coter Tel. Co., Wm. Owen, Columbus Junction. Per mile \$10.00; Louisa 5.75, total \$47.50.  
 South Cresco Tel. Co., F. L. Miller, Algona. Per mile \$9.00; Kosuth 12, total \$225.00.  
 South Division North Con Mutual Tel. Co., C. Jurgens, Glidden. Per mile \$5.75; Carroll 10, total \$57.50.  
 South Douglas Tel. Line, W. B. Barker, Corning. Per mile \$6.00; Adams 4.50, total \$51.00.  
 Southeastern Tel. Co., H. B. Phillips, West Liberty. Per mile \$3.00; Muscatine 6, total \$48.00.  
 Southeastern Tel. Line No. 2, J. H. Cyka, Pocahontas. Per mile \$14.00; Pocahontas 7.50, total \$105.00.  
 Southeast Lincoln Tel. Co., Clyde Stewart, Indianola. Per mile \$3.60; Warren 2.50, total \$30.10.  
 Southeast Rural Tel. Line No. 89, Mike Besch, Whittemore. Per mile \$1.00; Kosuth 9, total \$9.00.  
 South East Tel. Co. No. 19, Chas. Coffman, Laurens. Per mile \$10.00; Pocahontas 5.50, total \$45.00.  
 South English Mutual Tel. Line No. 11, Frank Miller, South English. Per mile \$3.00; Keokuk 2.50, total \$28.00.  
 South English Tel. Line No. 1, Harley P. Blaylock, South English. Per mile \$10.50; Keokuk 7, total \$73.50.  
 Southern Mutual Farmers Tel. Line, A. E. Finley, Bloomfield. Per mile \$3.75; Davis 3.75, total \$34.32.  
 South Fork Line, Paul Sietoff, Alden. Per mile \$8.30; Hardin 5.50, total \$65.50.  
 South Fork Tel. Co. No. 9, P. S. Green, Promise City. Per mile \$8.00; Wayne 5.50, total \$44.00.  
 South Franklin Tel. Line, John Behrends, Wlota. Per mile \$6.15; Cass 10, total \$61.50.  
 South Gayfield Tel. Co., F. L. Jackson, Yetter. Per mile \$11.75; Calhoun 1.50, \$11.35; Sac 3.50, \$41.40; total \$117.50.  
 South Graham Tel. Co., Edw. J. Murphy, Iowa City. Per mile \$3.65; Johnson 9, total \$77.85.  
 South Harmony Tel. Line, Wm. G. Weber, Dorchester. Per mile \$9.00; Allamakee 9, total \$81.00.  
 South Hickory Grove Central Tel. Line No. 2, O. P. Walker, Newburg. Per mile \$7.00; Jasper 7.50, total \$25.50.  
 South Jasper Mutual Tel. Line, Orris B. Salisbury, Glidden. Per mile \$1.50; Carroll 14, total \$110.00.  
 South Lebanon Tel. Co., S. J. Beeler, Milton. Per mile \$9.00; Van Buren 4.50, total \$40.50.  
 South Lincoln Tel. Line, Paul E. Milnes, Charlton. Per mile \$11.40; Lucas 5, total \$57.00.  
 South Madison Farmers Tel. Co., P. E. Gavie, Decorah. Per mile \$10.50; Winneshiek 25, total \$264.00.  
 South Nichols Tel. Co., James Dean, Nichols. Per mile \$9.00; Muscatine 5, total \$72.00.  
 South Orleans Farmers Tel. Co., Eben Teetsborn, Ridgeway. Per mile \$1.00; Howard 4, \$34.40; Winneshiek 10, \$163.40; total \$197.50.  
 South Patterson & St. Charles Tel. Co., C. W. Daggett, St. Charles. Per mile \$3.90; Madison 6.50, total \$25.35.  
 South Pine Tel. Co., Mrs. Pearl Glenn, Union. Per mile \$2.50; Hardin 1.50, total \$23.25.  
 South Pleasant Run Tel. Co., J. A. Moffet, Toledo. Per mile \$11.00; Tama 2, total \$22.00.  
 South Pleasant Tel. Line, J. A. Bakom, Eldora. Per mile \$10.50; Hardin 15, total \$68.25.  
 South Prairie Mutual Tel. Co., W. J. Barclay, West Liberty. Per mile \$11.90; Johnson 1.50, \$45.50; Muscatine 22, \$236.00; total \$331.50.

South River Mutual Tel. Co., T. E. Burgess, Murray. Per mile \$7.65; Clarke 12.50, total \$95.62.  
 South River Tel. Co., V. W. Rubie, Indianola. Per mile \$7.65; Warren 2.75, total \$25.65.  
 South Rural No. 87 Line, August Vandt, Whittemore. Per mile \$10.00; Kosuth 3.25, total \$36.20.  
 South Rural Tel. Line, F. F. Stollenberg, Mason City. Per mile \$9.00; Cerro Gordo 7, total \$63.00.  
 South Side Farmers Mutual Tel. Co., C. E. Kolp, Paulina. Per mile \$8.25; Cherokee 4, \$34.00; O'Brien 4, \$42.50; total \$125.50.  
 South Side Tel. Line, Edward Gruben, Garner. Per mile \$9.00; Hancock 2, total \$18.00.  
 South Side Tel. Line, George G. Burton, Cedar Rapids. Linn, total assessment \$28.60.  
 South Sixth Street Tel. Line, L. H. Patterson, Marshalltown. Per mile \$15.00; Marshall 1.50, total \$22.50.  
 South Stanhope Tel. Line, Archie Peterson, Stanhope. Per mile \$9.50; Boone 1.50, \$41.25; Hamilton 5.75, \$55.75; total \$147.00.  
 South Summit Tel. Line, Leslie Schwenke, Adair. Per mile \$5.75; Adair 8, total \$46.00.  
 South Tel. Line, R. T. Dotson, Wapello. Per mile \$10.00; Louisa 3, total \$32.70.  
 South Valley Tel. Line, Edm Livingston, Glidden. Per mile \$4.50; Carroll 10.75, total \$69.88.  
 South Ventura Tel. Line, Lawrence L. Blosa, Ventura. Per mile \$9.30; Cerro Gordo 19, \$175.70; Hancock 1, \$9.30; total \$185.00.  
 South View Tel. Line No. 2, Herman Tegtmeyer, Tripoli. Per mile \$7.75; Bremer 2.50, total \$58.12.  
 South Viking Tel. Co., M. H. Amos, Rake. Per mile \$10.50; Winnebago 6, total \$63.00.  
 South West Clarke Mutual Tel. Co., Frank Havran, Dysart. Per mile \$7.25; Tama 6.75, total \$48.94.  
 Southwestern Mutual Tel. Co., Wm. F. Norden, Guernsey. Per mile \$9.00; Poweshiek 5, total \$45.00.  
 Southwestern Tel. Co., W. D. Bloeba, Victor. Per mile \$8.55; Iowa 7.50, \$64.10; Poweshiek 7.75, \$66.26; total \$72.67.  
 Southwestern Tel. Co., J. W. Borton, Woodburn. Per mile \$12.00; Clarke 3.50, total \$42.00.  
 Southwestern Tel. Co., L. H. Ryan, Bloomfield. Per mile \$10.65; Davis 21, total \$222.65.  
 Southwestern Tel. Co., H. H. Brown, Maquoketa. Per mile \$9.75; Jackson 5.50, total \$54.42.  
 Southwestern Tel. Co., W. O. Blevers, Newell. Per mile \$7.50; Buena Vista 22, total \$165.00.  
 Southwestern Tel. Co., Dwight Freely, Pleasantville. Per mile \$9.00; Marion 2.50, total \$22.50.  
 Southwestern Tel. Co. No. 1, G. G. Anderson, Laurens. Per mile \$10.00; Pocahontas 11, total \$110.00.  
 South West Malcom Tel. Co. Line 47, J. L. Carpenter, Malcom. Per mile \$11.70; Poweshiek 7.50, \$87.75.  
 Southwestern Tel. Line, Joseph A. Gullickson, Northwood. Per mile \$8.00; Worth 12.75, total \$102.00.  
 Southwestern Tel. Line, Earl S. Bair, South English. Per mile \$12.30; Keokuk 3, total \$29.90.  
 Southwestern Tel. Line, Guy Howard, Charlton. Per mile \$8.00; Lucas 5.75, total \$46.00.  
 Southwest Miller Tel. Line, Clyde Swain, Union. Per mile \$8.30; Hardin 5.75, \$47.75; Marshall 7.50, \$62.25; total \$110.00.  
 Southwest Mutual Tel. Co., Arthur Lindgren, Marathon. Per mile \$10.00; Buena Vista 7.75, total \$77.50.  
 South West Mutual Tel. (100 Line), Dale W. Ksemer, Wapello. Per mile \$7.70; Louisa 2.25, total \$25.62.  
 Southwest No. 2 Tel. Co., W. J. Ryan, Albert City. Per mile \$8.00; Buena Vista 5.00, \$1.00; Pocahontas 3.50, \$76.00; total \$80.00.  
 Southwest Putnam Farmers Mutual Tel. Co., Albert J. Hahn, Aurora. Per mile \$9.50; Buchanan 1.50, \$14.70; Fayette 5.25, \$51.45; total \$66.15.  
 South West Short Line, Oscar Prahm, Rowley. Per mile \$7.00; Buchanan 5.50, total \$38.50.  
 South West Tel. Line, M. Y. Y. Graham, Barnes City. Per mile \$7.60; Mahaska 3, total \$22.80.

South Whittemore Tel. Co., F. J. Balgeman, West Bend. Per mile \$11.80; Kasuth 6.25, total \$17.75.

South Woden Tel. Co., T. J. Ormsby, Britt. Per mile \$10.25; Hancock 10.25, total \$19.67.

Spencer Tel. Line, Dan Clarke, Bevington. Per mile \$11.60; Warren 7, total \$22.60.

Spirit Lake Rural Tel. Line, J. W. Vance, Spirit Lake. Per mile \$2.70; Dickinson 18, total \$156.60.

Spirit Lake & Superior Rural Tel. Line, Fred M. Smith, Spirit Lake. Per mile \$9.00; Dickinson 14, total \$126.00.

Spring Branch Tel. Co., Wm. Merkel, Story City. Per mile \$13.00; Story 12, total \$156.75.

Spring Brooks Tel. Co., W. F. Tazewell, Peterson. Per mile \$9.00; Boone Van 8.50, \$76.50; Cherokee 15.50, \$121.50; Clay 2, \$18.00; total \$216.00.

Spring Cedar Mutual Tel. Co., A. D. Cantor, Larrabee. Per mile \$7.25; Cherokee 24.50, total \$180.97.

Spring Creek Farmers Mutual Tel. Lines No. 7, No. 8 & No. 10, Road 2 Schroeder, Gladbrook. Per mile \$12.15; Marshall 4.50, \$44.44; Tama 10.50, \$127.58; total \$182.25.

Springdale & Rochester Tel. Lines, Fred Clemmons, West Liberty. Per mile \$10.00; Cedar 10.50, total \$105.00.

Springdale Tel. Line, Fred Rothe, Cumberland. Per mile \$4.20; Cass 4.50, \$57.60; Montgomery .75, \$6.22; total \$63.91.

Springdale Tel. Line, H. D. Spencer, Marshalltown. Per mile \$4.50; Marshall 4.50, total \$21.60.

Springfield Rural Tel. Co., S. F. Blome, Elmore, Minn. Per mile \$7.50; Kasuth 16, total \$128.60.

Spring Grove Co-operative Tel. Assn., Harold J. Debs, Farmersburg. Per mile \$5.50; Clayton 2.55, total \$45.35.

Springhill Tel. Co., Albert Kent, Lucas. Per mile \$9.00; Lucas 7, total \$10.80.

Springhill Tel. Co., Henry Willemsen, Killduff. Per mile \$8.15; Jasper 6, total \$48.90.

Spring Valley Tel. Line, F. L. Fromm, Garwin. Per mile \$9.50; Tama 150, total \$33.25.

Spring Valley Tel. Line, J. W. Molloy, Marshalltown. Per mile \$2.25; Marshall 6, total \$46.10.

Spring Valley Tel. Line, J. E. Haehlen, Marion. Per mile \$7.50; Lynn 7.50, total \$45.00.

Springville Short Line, James A. Reed, Springville, Linn, total assessment \$10.00.

Square Deal Tel. Line No. 14, Claude Cavender, New Market. Per mile \$2.40; Taylor 9, total \$35.50.

Square Deal Tel. Co., No. 24, J. A. Bawn, Parkersburg. Per mile \$2.50; Butler 4, \$10.00; Grundy 1, \$22.50; total \$22.50.

Square Deal Tel. Co., No. 24, J. A. Bawn, Parkersburg. Per mile \$2.50; Butler 2.50, \$29.75; Grundy 5, \$41.50; total \$62.25.

Stanhope Lake Center Tel. Co., E. J. Fardall, Stanhope. Per mile \$10.00; Hamilton 26, total \$260.00.

Stanley Tel. Line No. 1 & 2, Roy M. Zabriske, Stanley. Per mile \$10.00; Buchanan 4.50, total \$45.00.

Star Line Tel. Co., George F. Wacha, Toledo. Per mile \$8.00; Tama 11.75, total \$94.00.

Star Line Tel. Co., Carl R. McClelland, Osceola. Per mile \$7.50; Clark 11, \$86.90; Warren 3, \$23.70; total \$110.60.

Star Mutual Tel. Co., S. C. Augspinger, Pulaske. Per mile \$9.20; Davis 4.25, total \$29.10.

Star Rural Tel. Co., No. 1, Elmer Sheridan, Richland. Per mile \$9.50; Keokuk 4, total \$22.50.

Star Tel. Co., Ed Pieper, Garwin. Per mile \$12.35; Tama 2.25, total \$128.00.

Star Tel. Co., J. C. Hepnis, Shell Rock. Per mile \$8.00; Butler 12.50, total \$100.00.

Star Tel. Co., Will Clark, Tama. Per mile \$9.40; Tama 12.50, total \$117.50.

Star Tel. Co., A. L. Benbow, Clear Lake. Per mile \$10.00; Cerro Gordo 15, total \$270.00.

Star Tel. Co., Jona Ekl, Rome. Per mile \$10.00; Henry 6.50, \$65.00; Jefferson 1, \$10.00; total \$75.00.

Star Tel. Line, J. H. Van Camp, Muscatine. Per mile \$9.00; Muscatine 4, total \$36.00.

Star Tel. Line, Chas. T. Cummins, Winterset. Per mile \$5.00; Madison 4, total \$17.00.

Star Tel. Line, B. G. Schettler, Breda. Per mile \$10.15; Carroll 6, total \$60.90.

Star Tel. Line, G. H. Lade, Garner. Per mile \$13.20; Hancock 4.75, total \$42.70.

Star Tel. Line, Harold Schuler, Griswold. Per mile \$11.20; Cass 2.50, \$25.70; Montgomery .50, \$2.24; total \$24.90.

Star Tel. Line of Miller, Eyon Evanson, Forest City. Per mile \$9.00; Hancock 1.75, total \$15.75.

Star Tel. Line No. 1, Roy D. Nordyke, Richland. Per mile \$10.00; Keokuk 3, total \$30.00.

State Center & Rhodes Tel. Line, F. R. Preston, State Center. Per mile \$9.50; Marshall 8, total \$76.00.

State Line Mutual Tel. Co., H. B. Deters, Eltzen, Minn. Per mile \$9.10; Allamakee 6.50, total \$59.15.

State Line Tel. Co., Edward K. Traasen, Spring Grove, Minn. Per mile \$8.45; Winneshiek 4.25, total \$25.91.

State Line Tel. Co., Ernest Hyre, Etherville. Per mile \$7.00; Emmet 13, total \$91.00.

State Line Tel. Co., H. A. Florea, Blockton. Per mile \$11.00; Ringgold 2.25, \$23.75; Taylor 2.75, \$20.25; total \$55.00.

State Line Tel. Line, Bruce Cavitt, Mt. Sterling. Per mile \$10.85; Van Buren 7.50, total \$81.25.

State Road Independent Tel. Line, W. H. Henry, Victor. Per mile \$9.70; Iowa 4, total \$28.80.

State Road Tel. Co., Isaac Nelson, Corydon. Per mile \$14.00; Wayne 5.25, total \$73.50.

State Road Tel. Co., No. 11, Harry C. Vogt, Grinnell. Per mile \$5.25; Poweshiek 4, total \$21.00.

State Road Tel. Line, Peter J. Goffney, Winthrop. Per mile \$8.70; Buchanan 7, total \$60.90.

Steady Run Mutual Tel. Line, J. O. Spry, Hedrick. Per mile \$10.00; Keokuk 1.50, total \$185.00.

Steuben Farmers Mutual Tel. Line, W. G. Rudd, Bloomfield. Per mile \$8.70; Davis 9, total \$78.20.

Stoddard, Bertel M. Private Tel. Co., Bertel M. Stoddard, Sloan. Per mile \$7.10; Woodbury 7, total \$49.70.

Stony Hill Tel. Co., L. D. Hiltch, Elgin. Per mile \$10.00; Fayette 3.75, total \$27.50.

Stony Point Tel. Co., Clarence McNeer, St. Marys. Per mile \$9.15; Warren 7, total \$64.05.

Stony Point Tel. Co., Chas. Houseman, Cedar Rapids, Linn, total assessment \$12.50.

Storm Creek Tel. Line, John A. Baumhover, Carroll. Per mile \$10.85; Carroll 14, total \$151.90.

Stratford Line (West End), W. B. Goulding, Luzerne. Per mile \$8.35; Benton 1.25, total \$22.15.

Strand Mutual Tel. Line, Martin Danielsou, Carbon. Per mile \$8.25; Adams 9.50, total \$78.25.

Stringtown Mutual Tel. Co., R. D. McRae, Pleasantville. Per mile \$8.00; Marion 5, total \$40.00.

Stringtown Tel. Co., A. H. Rogers, Lenox. Per mile \$8.00; Adams 8, \$64.00; Taylor 1, \$8.00; total \$72.00.

Stringtown Tel. Line, G. G. Hoke, Peru. Per mile \$12.20; Madison 1.50, total \$19.95.

Stroble, Enoch Private Line, E. Stroble, Bevington, Ringgold, total assessment \$5.00.

Stuart & Linden Tel. Co., Lloyd M. Godwin, Redfield. Per mile \$4.50; Dallas 2.25, \$14.63; Guthrie 7.25, \$22.62; total \$47.15.

Successful Tel. Line, James Butler, Whittemore. Per mile \$8.65; Kosuth 7.50, total \$64.87.

Success Tel. Line, J. J. Caslavka, Traer. Per mile \$11.25; Tama 11.25, total \$126.50.

Sugar Creek Tel. Co., B. C. Buck, Grinnell. Per mile \$7.00; Jasper 9, total \$61.00.

Sugar Creek Tel. Co., Carl Winteroud, Garwin. Per mile \$7.60; Tama 7.50, total \$57.00.

Sugar Creek Tel. Line, C. W. Kiser, Wilton Junction. Per mile \$4.20; Cedar 4.25, total \$24.65.



Sugar Grove Tel. Line, W. G. Klimeck, Mt. Vernon. Per mile \$8.50; Line 438, total \$35.25.  
 Summers Tel. Line, Frank Dolezal, Marshalltown. Per mile \$7.00; Marshall 1, total \$14.00.  
 Sumner Township Tel. Co., L. J. Webb, Independence. Per mile \$9.00; Buchanan 4.50, total \$40.50.  
 Summit Hill Tel. Co., Will L. Rowland, Iowa City. Per mile \$14.50; Johnson 14, total \$200.70.  
 Sunbury No. 13 Tel. Line, John Klahn, Wilton Junction. Per mile \$18.75; Cedar 5.25, total \$24.00.  
 Sunny Side Tel. Assn., L. V. Smith, Cumberland. Per mile \$9.00; Cass 110, total \$45.00.  
 Sunnyside Tel. Co., William Reager, Pringham. Per mile \$10.00; O'Brien 130, total \$35.00.  
 Sunny Side Tel. Line, E. J. Syverud, Inwood. Per mile \$8.50; Lyon 4.50, total \$38.70.  
 Sunny Side Tel. Line, P. J. Cunningham, North English. Per mile \$1.75; Iowa 5.25, total \$45.54.  
 Sunset Tel. Line, A. E. Ufer, Brooklyn. Per mile \$8.75; Poweshiek 8, total \$52.50.  
 Surprise Valley Mutual Tel. Line, W. V. Durst, Wellman. Per mile \$3.10; Washington 10, total \$31.00.  
 Sutherland & Calumet Tel. Co., Chas. L. Nott, Sutherland. Per mile \$11.50; O'Brien 7.25, total \$39.08.  
 Sutherland & Spring Township Tel. Co., L. G. Plunders, Sutherland. Per mile \$7.00; Cherokee 4.75, \$16.10; O'Brien 1.75, \$38.10; total \$72.25.  
 Swamp Angel Mutual Tel. Co., J. W. Shelton, Bloomfield. Per mile \$7.00; Davis 7.50, total \$52.50.  
 Swan Lake Tel. Line, H. Hall, Maple Hill. Per mile \$7.50; Emmet 14, total \$270.00.  
 Swan Lake Tel. Line, J. T. Summerson, Dawson. Per mile \$9.00; Dallas 130, total \$67.50.  
 Swea City Rural Tel. Co., O. L. Thoreson, Swea City. Per mile \$9.00; Kosuth 21, total \$189.00.  
 Swea City & Seneca Tel. Line, C. M. Christiansen, Swea City. Per mile \$1.00; Kosuth 12.50, total \$100.00.  
 Swea Tel. Line No. 7, H. O. Iverson, Swea City. Per mile \$8.25; Kosuth 18, total \$82.50.  
 Swedish American Tel. Line, Fay Galbraith, Albert City. Per mile \$5.00; Buena Vista 10.25, \$101.48; Pocahontas 3.87, \$38.31; total \$139.79.  
 Swedish Stup. Line, C. D. Wenzel, Laurens. Per mile \$14.50; Buena Vista 4.50, \$61.63; Pocahontas 2.43, \$38.14; total \$99.77.  
 Sweets Mutual Tel. Co., W. N. Van Tuyl, Webster. Per mile \$7.00; Keokuk 7.50, total \$58.50.  
 Swifts Tel. Co., Fred Grauer, Marcus. Per mile \$9.00; Cherokee 15, total \$135.00.  
 Tama & Potter Tel. Co., Frank Duhacek, Tama. Per mile \$8.15; Tama 10.25, total \$35.55.  
 Tate Ridge Tel. Co., C. H. Van Cleave, Albia. Per mile \$7.00; Monroe 7, total \$49.00.  
 Taylor Tel. Line, Elmer Honersten, Leland. Per mile \$5.50; Winnebago 5, total \$24.00.  
 Te Buckhorst Farm Mutual Tel. Henry Te Buckhorst, Washington. Per mile \$11.25; Washington 5, total \$56.75.  
 Terds Grove Tel. Co., Leon Walker, Miles. Per mile \$5.50; Clinton 25, \$111.25; Jackson 8.75, \$74.37; total \$78.50.  
 Telegraph Road Tel. Line, Gus Levstow, Davenport. Per mile \$18.00; Scott 2, total \$36.00.  
 Telephone Line K. No. 11, Russell Ditsworth, Swea City. Per mile \$7.10; Kosuth 6.50, total \$50.05.  
 Telephone Line 6, John Weberg, Inwood. Per mile \$7.85; Lyon 4.50, total \$35.37.  
 Telephone Line No. 11, J. L. Lidka, Malcom. Per mile \$16.25; Poweshiek 130, total \$24.37.  
 Telephone Line No. 14, Leo C. Bernhard, Bancroft. Per mile \$5.55; Kosuth 2.50, total \$29.33.  
 Telephone Line No. 16, Chas. E. Liak, Rose Hill. Per mile \$5.00; Mahaska 4.50, total \$52.00.

Telephone Line No. 16, Herman Raimers, Inwood. Per mile \$7.90; Lyon 5, total \$71.10.  
 Telephone Line No. 18, Mike Loss, Algona. Per mile \$11.00; Kosuth 1.75, total \$24.25.  
 Telephone Line No. 22, Ray A. Cassena, Sigourney. Per mile \$7.50; Keokuk 12, total \$90.00.  
 Telephone Co. No. 24, J. H. Pettis, Benton. Per mile \$7.50; Ringgold 9.50, total \$71.25.  
 Telephone Line No. 28, George Senholz, Griewood. Per mile \$13.50; Cass 1.50, total \$20.25.  
 Telephone Line No. 35, J. O. Horne, Mt. Airy. Per mile \$12.00; Ringgold 2.37, total \$40.44.  
 Telephone Line No. 25, C. J. Brightwell, Alden. Per mile \$8.00; Hardin 7, total \$56.00.  
 Telephone Line No. 38, T. A. Rice, La Porte City. Per mile \$12.50; Black Hawk 1.50, \$18.75; Buchanan 4, \$50.00; total \$69.75.  
 Telephone Line No. 96, J. J. Engwerson, Rome. Per mile \$3.00; Henry 6, total \$48.00.  
 Telephone Line No. 97, John T. Morrison, Malcom. Per mile \$11.50; Poweshiek 17.50, total \$32.38.  
 Telephone Line No. 99, C. D. Engeldow, Mt. Auburn. Per mile \$13.00; Benton 50, total \$5.00.  
 Telephone Line No. 211, R. S. Fremont. Per mile \$9.55; Mahaska 4.50, total \$14.25.  
 Telephone Line No. 2500, John Schnabel, Hampton. Per mile \$7.00; Franklin 5.50, total \$21.50.  
 Ten Hundred Tel. Line, Chas. Trassler, Story City. Per mile \$9.70; Story 4, total \$38.80.  
 Terrapin Ridge Tel. Co. No. 8, W. M. Gnade, Spragueville. Per mile \$8.00; Jackson 7, total \$56.00.  
 Territory Tel. Line, Henry Schmidt, Atalissa. Per mile \$9.00; Muscatine 6, total \$14.00.  
 Teton Tel. Line, Henry Kerber, Sigourney. Per mile \$3.70; Keokuk 5.75, total \$50.95.  
 Thompson & Cross Tel. Line, E. F. Cross, Corydon. Per mile \$9.00; Wayne 1.75, total \$15.75.  
 Thornburg & Gibson Tel. Co., W. E. McCracken, Thornburg. Per mile \$10.25; Keokuk 8, total \$82.00.  
 Thornburg & Springdale Mutual Tel. Co., James E. White, Thornburg. Per mile \$5.50; Keokuk 6.50, total \$37.55.  
 Thornburg & Tilton Tel. Co., L. C. Strasser, Thornburg. Per mile \$6.50; Keokuk 11, total \$71.50.  
 Thornton Independent Tel. Co., Ed Crane, Pleasantville. Per mile \$10.40; Marion 6, total \$62.40.  
 Thornburgh Stock Tel. Line, E. F. Hinspeter, Marcus. Per mile \$8.95; Cherokee 1.50, total \$13.43.  
 Three Line Tel. Line, B. W. McNary, Orient. Per mile \$9.00; Adair 5, \$45.00; Madison 15, \$125.00; total \$180.00.  
 Three Mile Tel. Co., J. T. McNay, Hamiston. Per mile \$13.10; Lucas 1.50, total \$19.65.  
 Three Wing Tel. Co., Kenneth La Faure, Russell. Per mile \$9.50; Lucas 4.50, total \$42.75.  
 Threlkeld Tel. Line, J. A. Hutchinson, Charlton. Per mile \$24.00; Lucas 1.50, total \$16.00.  
 Ticonic Grant Center Tel. Line No. 400, W. A. Blakely, Grant Center. Per mile \$9.00; Monona 5, total \$45.00.  
 Ticonic to Rodney Tel. Line 500, Beatrice Barber, Ticonic. Per mile \$9.25; Monona 3.50, total \$32.38.  
 Ticonic to Smithland Line No. 600, Mrs. May Richardson, Ticonic. Per mile \$9.25; Monona 5, total \$49.25.  
 Ticonic Tel. Co., Beatrice Barber, Ticonic. Monona, total assessment \$25.00.  
 Tidd Tel. Line, C. W. Penrose, Rowley. Per mile \$5.00; Buchanan 6, total \$54.00.  
 Tilden Rural Tel. Co., L. M. Miller, Marcus. Per mile \$8.00; Cherokee 18.50, total \$132.60.  
 Tilton Mutual Tel. Co., J. M. Jennings, Tilton. Per mile \$11.50; Poweshiek 2, total \$24.50.  
 Timber Creek Tel. Line, H. K. Anderson, Marshalltown. Per mile \$5.00; Marshall 10, total \$80.00.

Timson Tel. Line, J. E. Harris, Quasqueton. Buchanan, total assessment \$1440.  
 Tingley & Elston Tel. Line, T. R. White, Tingley. Per mile \$8.00; Ringgold 2.50, total \$44.00.  
 Tingley Line No. 1, A. Albert Allen, Tingley. Per mile \$9.10; Ringgold 4.11, total \$55.97.  
 Tingley & McRose Tel. Line, O. L. Jones, Shannon City. Per mile \$10.00; Ringgold 4.50, total \$50.00; Union 2.50, total \$70.00.  
 Tingley & Mt. Ayr Mutual Tel. Line, L. O. Innes, Mt. Ayr. Per mile \$10.00; Ringgold 12, total \$114.00.  
 Tingley & Northwestern Tel. Co., W. M. Eckerman, Tingley. Per mile \$14.00; Ringgold 4.15, total \$19.15.  
 Tingley & Shannon City Mutual Tel. Co., J. D. Stevenson, Shannon City. Per mile \$9.25; Ringgold 6.75, total \$60.11.  
 Tingley Southern Tel. Line, H. R. Johnston, Tingley. Per mile \$10.00; Ringgold 5, total \$50.00.  
 Tingley South Western No. 2, W. E. Price, Mt. Ayr. Per mile \$8.00; Ringgold 7.50, total \$60.00.  
 Tingley Southwestern Tel. Co., H. H. Morrison, Tingley. Per mile \$14.00; Ringgold 4.75, total \$41.00.  
 T. Line No. 10, G. A. White, Elberon. Per mile \$8.00; Benton 2, total \$24.00; Tama 2.50, total \$26.00; total \$44.00.  
 Township Line Tel. Line, Albert Allen, Winthrop. Per mile \$8.45; Buchanan 7.50, total \$64.85.  
 Township Line Tel. Co., Steve M. Hoft, Wall Lake. Per mile \$10.10; Sac 114, total \$85.95.  
 Township Tel. Line, G. L. Wetherell, North English. Per mile \$8.20; Iowa 6.50, total \$31.00.  
 Tracy Tel. Co., M. Miller, Tracy. Per mile \$14.00; Marion 10, total \$140.00.  
 Tracy & Dinsdale Tel. Co., Elmer Saunders, Dinsdale. Per mile \$6.50; Tama 12.75, total \$82.88.  
 Travis Tel. Line, Irma Travis, Peru. Madison, total assessment \$11.50.  
 Trumbo Grove Tel. Co., Wm. Kallenbach, Tripoli. Per mile \$6.50; Bremer 11, total \$175.50.  
 Truro-Oak Run Tel. Line, M. C. Mease, Truro. Per mile \$4.90; Madison 11, total \$50.02.  
 Truro Short Line Tel. Co., J. W. Howe, Truro. Per mile \$10.25; Madia 4, total \$41.00.  
 Truro Tel. Line No. 28, A. H. Benger, Truro. Per mile \$8.50; Clarke 4.5, total \$37.37; Madison 3.85, total \$38.98; total \$73.35.  
 Turkey Creek Mutual Tel. Co., Frank Krall, Iowa City. Per mile \$4.00; Johnson 8, total \$68.80.  
 Turkey Valley Tel. Co., George Denne, Anita. Per mile \$9.00; Cass 21.50, total \$220.50.  
 Tusculum Rural Tel., E. F. Strube, Spirit Lake. Per mile \$9.70; Dickinson 1, total \$67.90.  
 Twelve Hundred Tel. Line, John S. Lynn, Castana. Per mile \$9.75; Measa 4.50, total \$43.88.  
 Twenty-one Line Tel. Co., Roy S. Horris, Sigourney. Per mile \$8.00; Keokuk 8.75, total \$70.00.  
 Twenty-one Tel. Line, Kate McCormick, Algona. Per mile \$9.00; Koscius 1.75, total \$24.75.  
 Twenty-three Hundred Line, Richard Jacobs, Sigourney. Per mile \$2.50; Keokuk 10.75, total \$56.44.  
 Twenty-five Hundred Tel. Line, George H. Shirkey, Sigourney. Per mile \$1.50; Keokuk 2, total \$28.50.  
 "U" Farmers Tel. Line or Line No. 22, Will W. Ross, Wellburg. Per mile \$8.00; Grundy 4, total \$80.00; Hardin 2, total \$84.00.  
 Ulmer & Breda Tel. Line, Walter Mohr, Breda. Per mile \$12.00; Carroll 4, total \$12.00; See 4.50, total \$20.50; total \$96.00.  
 Union Central Tel. Line, John W. Brahms, Cumberland. Per mile \$3.50; Cass 6.50, total \$61.75.  
 Union Chapel Tel. Line, August Leffler, Blakesburg. Per mile \$10.40; Wapello 5.75, total \$59.90.  
 Union City Farmers Tel., Albert Moody, Kent. Per mile \$9.20; Union 18, total \$78.20.  
 Union & Clarke Counties Tel. Co., F. N. Bill, Thayer. Per mile \$7.75; Clark 1, total \$7.75; Union 18.50, total \$143.37; total \$151.12.  
 Union Farmers Mutual Tel. Co., J. W. Kuehrick, Tiffin. Per mile \$9.00; Johnson 18, total \$162.00.

Union Grove Tel. Line, D. M. Wilson, Gladbrook. Per mile \$7.25; Tama 7, total \$50.75.  
 Union Line, H. H. Mandlin, Aurora. Per mile \$12.00; Buchanan 1.75, total \$13.75.  
 Union Mills & New Sharon Mutual Tel. Line No. 25, Seth Canine, New Sharon. Per mile \$9.55; Mahaska 40, total \$394.00.  
 Union Mutual Tel. Co., D. L. Seevery, Ollie. Per mile \$9.00; Keokuk 4.50, total \$40.50.  
 Union Mutual Tel. Line, W. H. Wagamon, Kinross. Per mile \$8.40; Iowa 7.5, total \$14.30; Keokuk 9.25, total \$44.80; total \$44.80.  
 Union Pals Short Line, Al Pettit, Milton. Van Buren, total assessment \$7.50.  
 Union Prairie Tel. Co., G. P. Barthell, Wankon. Per mile \$9.00; Alamakee 15.50, total \$156.50; Winnebago 1.75, total \$158.25.  
 Union Short Line, T. H. Pope, Union. Per mile \$10.00; Hardin 5, total \$50.00.  
 Union Short Line Tel. Co., R. H. Spies, Cumberland. Per mile \$9.00; Cass 12.50, total \$112.50.  
 Union Tel. Co., Chas. J. Shepard, Muscatine. Per mile \$12.00; Muscatine 2, total \$26.00.  
 Union Tel. Co., Don Dyer, Pleasantville. Per mile \$8.00; Marion 6, total \$48.00.  
 Union Tel. Co., Ben Keener, Grinnell. Per mile \$4.50; Jasper 4, total \$18.00; Poweshiek 5, total \$22.50; total \$40.50.  
 Union Tel. Co., J. M. Gramling, Central City. Per mile \$9.75; Linn 8, total \$78.00.  
 Union Tel. Co. (East), Jas. Baynam, Correctionville. Per mile \$7.25; Woodbury 5.50, total \$13.75.  
 Union Tel. Co., Hickory Township, J. A. Madill, Newburg. Per mile \$7.00; Jasper 2.50, total \$38.50.  
 Union Tel. Line, Dawey Cornell, New Virginia. Per mile \$12.50; Warren 1.42, total \$23.75.  
 Union Tel. Line, Raymond Coe, Mason City. Per mile \$7.60; Cerro Gordo 2.50, total \$19.00.  
 Union Tel. Line, Hester Smith, Clarksville. Per mile \$9.25; Butler 5.50, total \$50.85.  
 Union Tel. Line, Herman Kutschera, Algona. Per mile \$8.30; Koscius 6.75, total \$56.02.  
 Union Tel. Line No. 2, J. L. Wonderlick, Ollie. Per mile \$8.00; Keokuk 5.50, total \$44.00.  
 Union Tel. Line No. 2, F. H. Hoppe, Cedar Rapids. Per mile \$7.25; Linn 8, total \$58.00.  
 Union Tel. Line No. 19, Ralph F. Smith, Ely. Per mile \$10.00; Linn 8, total \$80.00.  
 Unity Rural Tel. Assn., John Leeper, Clarksville. Per mile \$8.50; Butler 10, total \$127.50.  
 Upper Irish Bend Tel. Line, P. P. Pendarvis, Keosauqua. Per mile \$8.00; Van Buren 6.50, total \$52.00.  
 Upper Maynes Grove Tel. Co., P. G. Timmerman, Hampton. Per mile \$6.25; Franklin 2.25, total \$15.50.  
 Upper Ten Tel. Line, C. B. Loder, Toledo. Per mile \$7.00; Tama 11, total \$77.00.  
 Up To Date Tel. Line, G. W. Ballhorn, Keyston. Per mile \$7.20; Benton 6, total \$43.20.  
 Urbana Tel. Line, J. T. Wilson, Blakesburg. Per mile \$9.00; Monroe 4.50, total \$40.50.  
 U. S. Tel. Co., W. W. Stubbs, Pleasantville. Per mile \$4.25; Marion 6.25, total \$52.19.  
 U. S. Tel. Co., Dave Damm, Breda. Per mile \$8.10; Carroll 6.50, total \$52.65.  
 Valley Junction & O'Neill Tel. Co., W. E. Clark, Des Moines. Per mile \$9.00; Polk 10, total \$90.00; Warren 50, total \$94.50.  
 Valley Mutual Tel. Co., Harold E. Hill, Mt. Pleasant. Per mile \$8.30; Adams 2.25, total \$18.68; Cass 1, total \$24.98.  
 Valley Mutual Tel. Line, Amos Stout, Brighton. Per mile \$5.75; Washington 11.25, total \$64.69.  
 Valley Mutual Tel. Line, Lorin Harvey, Knoxville. Per mile \$11.53; Marion 1, total \$15.25.  
 Valley Short Line, E. Haynes, Guthrie Center. Guthrie, total assessment \$19.00.  
 Valley Tel. Line, F. M. Myers, Coon Rapids. Per mile \$4.55; Audubon 6, total \$27.30; Guthrie 3, total \$40.85.

Valley Tel. Line, Herman Ubben, Tiltonka. Per mile \$8.00; Kossuth 11, total \$58.00.

Van Buren Tel. Line No. 44, W. R. Fitzgerald, Sigourney. Keokuk, total assessment \$30.50.

Varland Mutual Tel. Co., O. N. Aske, Thompson. Per mile \$9.00; Winnebago 21.75, total \$195.75.

Ventura Tel. Co., Roy Thomas, Ventura. Per mile \$21.25; Cerro Gordo 2, total \$21.25.

Vernon Prairie Tel. Line, D. J. Fitzgerald, Mt. Sterling. Per mile \$10.00; Van Buren 15, total \$150.00.

Vernon Springs Farmers Tel. Line, Matt Drilling, Cresco. Per mile \$1.50; Howard 7, total \$53.50.

V. H. Mutual Tel. Line, Albert Reinhart, Carroll. Per mile \$10.00; Carroll 4, total \$40.00.

Victor & Hartwick Tel. Line, J. C. McNally, Victor. Per mile \$11.50; Poweshiek 9.50, total \$109.25.

Victor & Ladora Independent Tel. Line, Louis Maschman, Victor. Per mile \$12.70; Iowa 7, total \$88.90.

Victor Mutual Tel. Line, Lester B. Rankin, Tracy. Per mile \$10.00; Madison 10, total \$100.00.

Victor North Lincoln Ind. Tel. Line, John Weidemeier, Victor. Per mile \$10.00; Iowa 6, total \$54.00.

Victor Southern Tel. Line, W. C. Rehfeldt, Victor. Per mile \$9.70; Iowa 7, total \$67.90.

Victor Southern Independent Tel. Line, David Hartz, Victor. Per mile \$10.00; Iowa 6.50, total \$60.43.

Victor & Summit Tel. Co., W. E. Coats, Victor. Per mile \$10.00; Iowa 19, \$180.00; Poweshiek 1, \$10.00; total \$190.00.

Victor Tel. Co., Pierce Bradford, Farmington. Per mile \$7.40; Van Buren 1, total \$38.00.

Victor Tel. Line, Johannes Elik, Viola. Per mile \$8.50; Cass 12.50, total \$114.75.

Victor Tel. Line, Ray Beale, Russell. Per mile \$15.20; Lucas 2.50, total \$154.

Victory Tel. Co., Mrs. J. S. Fountain, Bloomfield. Per mile \$7.75; Davis 4, total \$31.00.

Victory Tel. Line, J. M. Arnett, Churdan. Per mile \$9.25; Green 12.75, total \$119.21.

Victory Tel. Line, John Reever, Waverly. Per mile \$8.00; Bremer 5.50, total \$68.00.

Vienna Northwestern Mutual Tel. Line, J. H. Klein, Conrad. Per mile \$8.00; Grundy 1, \$8.00; Marshall 8, \$64.00; total \$72.00.

Village Creek Tel. Co., Fritz Lagerstrom, Ottumwa. Per mile \$6.20; Wapello 6.57, total \$42.59.

Vining & Chelsea Tel. Co., Frank Chamma, Chelsea. Per mile \$7.70; Tama 11, total \$44.70.

Viola Anamosa Mutual Tel. Co., Edw. Wild, Viola. Per mile \$8.80; Jones 1.50, \$13.20; Linn 1.50, \$13.20; total \$26.40.

Viola Mutual Tel. Assn., George Attig, Sibley. Per mile \$10.00; Osceola 14, total \$240.00.

Viola & Springfield Tel. Line, E. W. McGrew, Springfield. Per mile \$10.00; Jones 18, \$18.00; Linn 11.25, \$112.50; total \$121.16.

Viola & Stone City Tel. Co., C. R. Todd, Viola. Per mile \$10.25; Jones 50, \$5.12; Linn 6, \$61.50; total \$66.87.

Viola Township Parro Tel. Line, E. V. Quinn, Lake View. Per mile \$4.00; Sac 6.50, total \$52.60.

Volger Valley Tel. Co., E. C. Maler, Elkport. Per mile \$9.65; Clayton 10, total \$96.50.

Walden Mutual Tel. Co., J. A. Northup, Ollie. Per mile \$6.60; Keokuk 11.25, total \$77.25.

Wall Street Tel. Co., No. 1, M. W. Miers, Hepburn. Per mile \$9.75; Page 2.50, total \$26.81.

Wall Street Tel. Line, O. H. Slaght, New Market. Per mile \$8.00; Page 1.50, \$60.00; Taylor 2.50, \$20.00; total \$80.00.

Wall Street Tel. Line, Floyd J. Manley, Lacona. Per mile \$10.50; Warren 7.50, total \$78.75.

Wall Street Tel. Line, R. E. Houston, Clarinda. Per mile \$8.50; Page 1.75, total \$91.25.

Wall Street Tel. Line No. 27, V. L. Cagley, Clarinda. Per mile \$17.00; Page 2.60, total \$46.60.

Walnut Creek Tel. Line, Chas. Townsend, Chelsea. Per mile \$10.25; Benton 2, \$20.50; Iowa 2, \$20.50; Poweshiek 4, \$41.00; total \$82.00.

Walnut Grove Tel. Co., F. H. Hinton, Gridden. Per mile \$9.00; Carroll 10, total \$86.00.

Walnut Hill Tel. Line, Theo. G. Stokess, Traer. Per mile \$10.50; Tama 2.75, total \$28.62.

Walnut Tel. Line, Clara M. Gibford, Truro. Per mile \$4.00; Madison 6, total \$24.00.

Walham Tel. Co., W. J. Collins, Elberon. Per mile \$9.00; Tama 4.50, total \$53.50.

Walton Tel. Line, Forest Grant, Bloomfield. Per mile \$6.00; Davis 5.50, total \$23.50.

Wapeta Tel. Line, J. W. Wyler, Palsaski. Per mile \$9.50; Davis 14.75, total \$125.23.

Wapello & Northwestern Tel. Line, A. J. Odle, Wapello. Per mile \$8.10; Louisa 7.50, total \$69.75.

Wapello No. 3 Tel. Line, Elmer Rose, Ottumwa. Per mile \$13.25; Wapello 2.38, total \$45.00.

Wapello Tel. Co., J. J. Wheeler, Rowley. Per mile \$4.50; Buchanan 5.25, total \$44.62.

Ward, W. G. Private Line, Wiley G. Ward, Marshalltown. Marshall, total assessment \$7.50.

Warren Center Tel. Line, M. S. Conner, Charlton. Per mile \$10.00; Lucas 2.50, total \$17.50.

Washington Center Tel. Co., T. A. Patterson, Osceola. Per mile \$7.00; Clarke 14, total \$98.00.

Washington Center Tel. Line, Earl B. Lockridge, Russell. Per mile \$11.00; Lucas 2.75, total \$30.25.

Washington Rural Tel. Co., H. Graening, Denver. Per mile \$11.00; Bremer 27.25, total \$299.75.

Washington Tel. Line, F. F. Smith, West Grove. Per mile \$8.25; Davis 6, total \$50.10.

Washington Tel. Line, C. J. Benbow, Osceola. Per mile \$8.00; Clarke 10.50, total \$84.90.

Washington Township Short Line, M. O. Abbey, Mt. Etna. Per mile \$7.50; Adams 5, total \$37.50.

Washington Township Tel. Co. of Corydon, Ray D. Fisk, Cambria. Per mile \$8.00; Wayne 5.50, total \$44.00.

Waterman No. 1 Tel. Co., W. L. Sewell, Sutherland. Per mile \$8.25; Cherokee 50, \$4.12; O'Brien 6.50, \$53.62; total \$57.75.

Waubeek Tel. Co., Ira Buckel, Central City. Per mile \$7.25; Linn 16, total \$116.00.

Wax Tel. Line, A. H. Goessling, Griswold. Per mile \$8.00; Cass 18, total \$144.00.

Wayne Tel. Line No. 5, S. T. Maddy, Melrose. Per mile \$7.00; Monroe 9.75, total \$68.25.

Webster & Armah Tel. Line, W. L. Grush, Webster. Per mile \$7.00; Keokuk 6, total \$42.00.

Webster Mutual Tel. Co., L. E. Sorden, Webster. Per mile \$10.40; Keokuk 2.25, total \$22.80.

Webster Ridge Tel. Co., L. R. Cummings, Farmington. Per mile \$9.00; Van Buren 3, total \$27.00.

Webster & South English Tel. Line, F. J. Putnam, Webster. Per mile \$9.00; Keokuk 4.50, total \$40.50.

Webster Township Mutual Tel. Line, Andrew Busch, Orient. Per mile \$5.00; Madison 19.50, total \$97.50.

Webster & White Pigeon Tel. Co., V. H. White, South English. Per mile \$8.50; Keokuk 5, total \$42.75.

Weed Tel. Line, Walter Campbell, Breda. Per mile \$9.00; Crawford 2.50, \$11.50; Sac 4.50, \$40.50; total \$72.00.

Weldon & Smyrna Independent Tel. Co., W. C. Lowe, Weldon. Per mile \$9.00; Clarke 11, total \$195.00.

Wellington Tel. Co., Wesley Horak, Vincennes. Per mile \$9.20; Benton 4.75, \$41.7; Buchanan 1.25, \$11.62; total \$52.80.

Wellington Tel. Line, R. W. Stainbrook, Brandon. Per mile \$12.50; Benton 1, \$12.50; Buchanan 1, \$12.50; total \$27.50.

Wellman Hawkeye Tel. Co., Melvin Whetstone, Wellman. Per mile \$8.00; Washington 6.50, total \$52.90.



Wellman Kalona Tel. Co., Adolph Kopka, Kalona. Per mile \$7.00; Washington 1.25, total \$44.25.

Wells Tel. Co., W. L. Carter, Miles. Per mile \$7.00; Jackson 9.25, total \$44.25.

Werbach & Atter Line, George Stock, Lone Tree. Per mile \$9.30; Johnson 1, total \$49.00.

Wertz Tel. Line, C. Miller, Morley. Jones, total assessment \$20.00.

Wesley Farmers Mutual Tel. Co., Jurgen C. Skow, Wesley. Per mile \$12.50; Kosuth 12, total \$107.50.

Wesley Rural Tel. Co., No. 1, August Engstrom, Wesley. Per mile \$15.00; Hancock 3, \$25.50; Kosuth 6, \$57.00; total \$87.50.

West Branch Tel. Co., Hilton Smith, Aurora. Per mile \$8.45; Buchanan 1, total \$67.60.

West Branch Tel. Line, David Swanson, Hinton. Per mile \$9.00; Plymouth 11, total \$99.00.

West Buffalo Tel. Line, J. S. McLaren, Independence. Per mile \$8.00; Buchanan 12, total \$96.00.

West Cedar Tel. Line, Roscoe Palmer, Toddville. Per mile \$8.00; Line 12, total \$28.00.

West Center Tel. Co., G. R. Hendrickson, Marion. Per mile \$12.00; Line 2, total \$38.00.

West Chester & Grinnell Tel. Co., Parvan O. Pederson, Grinnell. Per mile \$ 0.25; Poweshiek 1.30, total \$40.50.

West Clark Tel. Line, Walter Hark, Dysart. Per mile \$8.00; Tama 43, total \$36.55.

West Coon Mutual Tel. Line, J. E. Sherer, Glidden. Per mile \$7.50; Carroll 5, total \$24.00.

West Crystal Rural Tel. Co., A. H. Luthje, Gladbrook. Per mile \$4.00; Tama 5.75, total \$42.50.

West Des Moines Tel. Line No. 19, Lester Holt, Beacon. Per mile \$10.25; Mahaska 2.50, total \$25.00.

Western Despatch Tel. Line, H. L. Green, New Virginia. Per mile \$10.70; Warren 5.3, total \$17.13.

Western Farmers Tel. Co., F. W. Schulz, Paulina. Per mile \$7.25; O'Brien 14, total \$101.50.

Western Short Line, W. E. Harper, Barnes City. Per mile \$3.35; Mahaska 2.50, total \$29.23.

Western Tel. Co., J. P. Rieley, Rock Valley. Per mile \$10.00; Sioux 15, total \$150.00.

Western Tel. Line, Dan Bohl, Bloomfield. Per mile \$7.50; Davis 6.25, total \$46.85.

West Park Tel. Co., Bert Addy, Marcus. Per mile \$10.00; Cherokee 12.5, total \$182.50.

West Franklin Tel. Co., F. J. Dvorak, Mt. Vernon. Per mile \$13.70; Line 11, total \$29.72.

West Fremont Tel. Line, J. S. Callahan, Winthrop. Per mile \$7.50; Buchanan 8, total \$60.00.

West Highland Tel. Line, N. T. Hamre, Montour. Per mile \$7.50; Tama 5.50, total \$63.75.

West Homer Mutual Farmers Tel. Line, Loyd Hill, Dysart. Per mile \$10.00; Benton 16.50, \$161.30; Tama 1, \$8.50; total \$150.50.

West Iowa Township Tel. Line, Chas. C. Daufelt, Atalissa. Per mile \$7.30; Cedar 9, \$66.15; Muscatine 1.50, \$11.03; total \$77.18.

West Kellogg Tel. Line, A. L. Paul, Kellogg. Per mile \$10.70; Jasper 5, total \$53.50.

West Lafayette Tel. Line, A. L. Paul, Kellogg. Per mile \$10.70; Jasper 5, total \$53.50.

West Lafayette Tel. Co. No. 5, Nick Berg, Harper. Per mile \$7.00; Keokuk 6.50, total \$45.50.

West Lake Tel. Co., Val Van Steenburg, Spirit Lake. Per mile \$8.00; Dickinson 4.67, total \$37.36.

West Liberty Farmers Tel. Co., W. J. French, Jr., Cleghorn. Per mile \$2.70; Cherokee 13, total \$112.10.

West Liberty Tel. Line, Geo. B. Garrison, Quasqueton. Per mile \$12.00; Buchanan 2.25, total \$27.00.

West Liberty Mutual No. 3, W. H. Rowe, Glenwood. Per mile \$11.75; Mills 4, total \$55.75.

West Liberty Short Line Tel. Co., Geo. T. Oxley, Atalissa. Per mile \$4.70; Muscatine 2.50, total \$16.75.

West Line Tel. Co., John Klumburg, Lamotte. Per mile \$9.40; Jackson 6.25, total \$60.00.

West Line Tel. Co., Joe Koole, Sheldon. Per mile \$12.40; Sioux 5, total \$63.00.

West Line Tel. Co. No. 4, Elmer Shipman, Wapello. Per mile \$10.00; Louisa 4.25, total \$42.50.

West Main Street Mutual Tel. Co., Frank R. Goeck, State Center. Per mile \$2.10; Marshall 5, total \$40.50.

West Malcom & Sheridan Tel. Line, Grover Elsie, Malcom. Per mile \$16.25; Poweshiek 10, total \$162.50.

West Marion Tel. Line, E. E. Brown, Marshalltown. Per mile \$2.10; Marshall 7, total \$21.70.

West Melbourne Tel. Line, Geo. Bismeyer, Melbourne. Per mile \$11.80; Marshall 4.50, total \$45.50.

West Millford Farmers Tel. Co., C. A. Steward, Ames. Per mile \$15.00; Story 26, total \$390.00.

West Morgan Tel. Co., James Rooks, Dows. Per mile \$12.75; Franklin 16, total \$200.00.

West Otter Creek Tel. Line No. 1, V. C. Ritzke, Center Point. Per mile \$8.00; Line 4, total \$22.00.

West Otter Creek Tel. Co. No. 2, O. E. Ashlock, Center Point. Per mile \$8.00; Line 9, total \$72.00.

West Pella Tel. Line, Ray Beem, Piasantville. Per mile \$3.70; Marion 11, total \$62.70.

West Ridge Tel. Co., W. J. Kremenak, Toledo. Tama, total assessment \$18.75.

West St. Charles Tel. Line, F. D. Miller, St. Charles. Per mile \$10.00; Madison 4.50, total \$45.00.

West Side Tel. Line, Geo. Bearbower, Quasqueton. Per mile \$10.00; Buchanan 1, total \$10.00.

West Side Tel. Line, T. E. Boland, Armstrong. Per mile \$8.00; Emmet 8.50, total \$68.00.

West Star Line, Alfred Boekholdt, Elberon. Per mile \$10.70; Benton 4.75, total \$50.82.

West Toledo Tel. Co., Lonnie Berger, Toledo. Per mile \$9.25; Tama 4.75, total \$43.94.

West Union Mutual Tel. Co., A. S. Robertson, Union. Per mile \$11.00; Hardin 6.25, total \$68.75.

West Union Rural Tel. Co., E. H. Wendland, West Union. Per mile \$16.00; Payette 52.25, total \$826.00.

West Union Tel. Line, Elmer Shore, Chariton. Per mile \$9.40; Lucas 4, total \$37.60.

West Union Tel. Line, Lowell Burnham, Correctionville. Per mile \$6.60; Woodbury 5.50, total \$36.50.

West Vienna Tel. Line, Fred Holman, Marshalltown. Per mile \$6.00; Marshall 8, total \$48.00.

What Cheer & Jancetown Tel. Co., W. E. Coughy, What Cheer. Per mile \$8.50; Keokuk 2.50, total \$29.75.

What Cheer & Thornburg Tel. Co., Elmer Axmear, Thornburg. Per mile \$9.00; Keokuk 8, total \$72.00.

Wheeland Township Tel. Co., Herman F. Von Gien, Breda. Per mile \$9.70; Carroll 15.50, total \$150.95.

Wheelbarrow Tel. Line, Henry B. Janssen, Ackley. Per mile \$7.40; Hardin 11, total \$81.40.

Wheeler Tel. Line, Fred Wheeler, Peterson. Per mile \$3.80; Clay 2.50, \$7.00; O'Brien 5.0, \$1.40; total \$8.40.

Wheeling Tel. Co., D. W. Martin, Swan. Per mile \$11.00; Marion 10.50, total \$115.50.

Whipple Mutual Tel. Co., A. H. Doolittle, Griswold. Per mile \$7.50; Cass 1.50, \$11.25; Pottawattamie 6.50, \$48.75; total \$60.00.

White Cedar Tel. Co., Nelson Harwick, Bloomfield. Per mile \$11.20; Davis 2, total \$23.60.

White Line, Chas. R. De Berg, Dike. Per mile \$9.30; Grundy 5, total \$46.50.

White Oak Mutual Tel. Line, Arthur Grauel, Alburnett. Per mile \$9.00; Line 15, total \$135.00.

White Oak Tel. Co. of Beech, D. A. Freeman, Swan. Per mile \$8.00; Warren 5.50, total \$44.00.

White Oak Tel. Co., L. R. Sherman, Beaconsfield. Per mile \$7.50; Ringgold 5, total \$37.50.

White Oak Tel. Line, Frank C. Flesher, Indianola. Per mile \$8.45; Warren 6.25, total \$54.00.

White Oak Tel. Line No. 1, Otis River, Mechanicsville. Per mile \$3.00; Jones 8, \$64.00; Linn 6, \$32.00; total \$96.00.  
 White Oak Tel. Line No. 2, H. A. Rieger, Lisbon. Per mile \$9.45; Jones 15, \$23.97; Linn 5.50, \$61.97; total \$85.04.  
 White Pigeon Tel. Co. Harry Lorenson, Garwin. Per mile \$10.00; Tama 1.1, total \$37.10.  
 White Pigeon Tel. Line, Frank Hamann, Wilton Junction. Per mile \$15.00; Cedar 12, total \$78.00.  
 White Rock Tel. Co., S. T. Wilson, Coon Rapids. Per mile \$4.10; Guthrie 1, total \$28.70.  
 Whites Creek & Lovilia Farmers Mutual Tel. Co., S. T. Maddy, Macon. Per mile \$7.00; Monroe 12, total \$91.00.  
 White Star Mutual Tel. Co., Jas. M. Smith, Lovilia. Per mile \$11.50; Matine 2, total \$24.50.  
 White Star Tel. Line, John F. Connolly, Lamotte. Per mile \$9.00; Dubuque 2.75, \$24.75; Jackson 9.75, \$78.75; total \$102.50.  
 White Tel. Co., Carl G. Johnson, Allerton. Per mile \$6.50; Wayne 2.14, total \$58.65.  
 White Way Tel. Line, Tony Gettler, Muscatine. Per mile \$10.00; Muscatine 8.77, total \$88.70.  
 White Willow Tel. Line, L. B. Weaver, Deep River. Per mile \$8.00; Des Moines 1.50, total \$13.50.  
 Whittier Short Line Tel. Line, O. R. Cobb, Allerton. Per mile \$9.75; Wayne 4.24, total \$44.49.  
 Whitlock, Elias Tel. Line, Elias Whitlock, Ladonia. Iowa, total assessment \$5.00.  
 Whitmore Rural Tel. Lines 86 & 98, George Ginzler, Whittemore. Per mile \$3.00; Kosuth 11, total \$58.00.  
 Whitten Mutual Tel. Co., C. F. Long, Whitten. Per mile \$24.00; Grundy 12, \$39.75; Hardin 1.10, \$43.00; total \$73.00.  
 Whittier & County Home Tel. Co., D. F. Hindman, Marion. Per mile \$14.00; Linn 5.50, total \$80.50.  
 Whittier Northwestern Tel. Line, J. C. McDonald, Springfield. Per mile \$9.00; Linn 8.50, total \$76.00.  
 Whittier & Springfield Tel. Co., Alice I. Ross, Whittier. Per mile \$11.00; Linn 5, total \$77.50.  
 Whittier Town Tel. Co., A. K. Williams, Springfield. Linn, total assessment \$10.00.  
 Whittier & Western Tel. Line, Alfred Stanley, Springfield. Per mile \$11.50; Linn 4, total \$46.00.  
 Wile Tel. Line, Russell Saylor, Ottumwa. Per mile \$10.00; Wapello 10, total \$100.00.  
 Wick, Conger & Bevington Tel. Line, J. F. Wharf, St. Charles. Per mile \$7.70; Warren 5.50, total \$55.35.  
 Wickett Tel. Line, W. R. Wickett, New Virginia. Per mile \$13.00; Warren 2.25, total \$29.25.  
 Wick & St. Mary's Tel. Line, Clara Nugent, St. Mary's. Per mile \$17.70; Warren 6, total \$46.20.  
 Wild Cat & Cambria Tel. Co. No. 2, E. A. Woods, Corydon. Per mile \$10.00; Wayne 10, total \$78.00.  
 Wild Cat Tel. Co., George W. Richards, Pleasantville. Per mile \$15.00; Marion 2, total \$30.00.  
 Willey Mutual Tel. Co., John Wendt, Dedham. Per mile \$7.65; Carroll 18, total \$275.40.  
 Willow Creek Tel. Co., Arthur J. Rawson, Clear Lake. Per mile \$3.50; Cory Gordon 12, total \$123.50.  
 Willow Dale Tel. Line, L. R. Lloyd, West Branch. Per mile \$8.40; Cedar 1, \$25.29; Johnson 4, \$23.60; total \$55.50.  
 Willow Grove & Attica Tel. Line, R. A. Hill, Knoxville. Per mile \$3.25; Matine 2.25, total \$42.34.  
 Willow Grove Mutual Tel. Co., B. A. Munchison, North English. Per mile \$10.00; Keokuk 5.50, total \$46.00.  
 Willow Grove Short Line Tel. Co., J. H. Holder, Corydon. Per mile \$10.00; Wayne 2.75, total \$126.50.  
 Willow Grove Tel. Co., W. B. Klinek, Clarksville. Per mile \$7.00; Butler 12, total \$84.00.  
 Willow Grove Tel. Co., Grant Brown, Story City. Per mile \$9.00; Story 8.75, total \$78.25.  
 Willow Hill Tel. Line, Earl R. Stowell, Marshalltown. Per mile \$3.00; Marshall 4.50, total \$13.50.

Willow Springs Tel. Co., H. A. Agnew, Nodaway. Per mile \$16.05; Adams 1.50, total \$24.98.  
 Willow Tel. Line, Jesse Olsen, Gilman. Per mile \$4.25; Marshall 2.25, \$54.51; Tama 8.75, \$55.49; total \$24.50.  
 Wilsey Tel. Line, Wm. Ellington, Norway. Per mile \$9.00; Benton 3.50, total \$49.50.  
 Wilson Tel. Co., Frank J. Parizek, Clutier. Per mile \$8.25; Tama 2.50, total \$45.37.  
 Wilson Tel. Line, F. E. Dostal, Toledo. Per mile \$7.50; Tama 10.15, total \$76.87.  
 Wilson Township Mutual Tel. Co., Wm. Kepka, Bigelow, Minn. Per mile \$7.50; Osceola 16, total \$123.20.  
 Wilson Ayresville Tel. Co., Harry Woodhouse, Wilton Junction. Per mile \$9.00; Cedar 12, total \$108.00.  
 Wilson & Hickory Grove Tel. Line, Leonard Lawler, Wilton Junction. Per mile \$8.00; Muscatine 12, total \$96.00.  
 Wilson & Moscow Rural Tel. Co., Lewis Hahn, Moscow. Per mile \$7.25; Muscatine 2.50, total \$81.63.  
 Wilson & Rochester Rural Tel. Co., W. R. Witmer, Moscow. Per mile \$9.00; Cedar 8.66, total \$76.66.  
 Winnebago Co-operative Tel. Co., John Arenson, Decorah. Per mile \$14.15; Winnebago 100, total \$141.60.  
 Winthrop Tel. Line No. 12, O. F. Siemmons, Independence. Per mile \$7.55; Buchanan 5, total \$37.75.  
 Wire's Corners Tel. Co., A. C. Port, Springfield. Per mile \$9.25; Linn 7, total \$65.45.  
 Wiscotia Tel. Line, N. E. Wacht, Redfield. Per mile \$19.00; Dallas 1.15, total \$22.75.  
 Woden Farmers Rural Tel. Co., A. W. Bingham, Woden. Per mile \$7.00; Hancock 32.50, \$174.50; Kosuth 6, \$42.00; total \$220.50.  
 Wolf Creek Tel. Line, G. C. Sellers, Charlton. Per mile \$9.30; Lucas 7.50, total \$69.75.  
 Wolfe Creek Tel. Co., R. H. Greene, Humeston. Per mile \$8.30; Wayne 5, total \$74.70.  
 Wolfe Grove Tel. Line, P. Thos. Evans, Beaman. Grundy, total assessment \$5.50.  
 Wolf Creek Valley Tel. Line, G. W. Lamken, Beaman. Per mile \$7.90; Grundy 7.0, \$6.53; Marshall 5.25, \$41.48; total \$47.41.  
 Woodburn Independent Tel. Co., J. C. Weakland, Osceola. Per mile \$7.30; Clarke 14.50, total \$105.85.  
 Woodburn & Jay Tel. Co., W. H. Carson, Woodburn. Per mile \$9.00; Clarke 10, total \$90.00.  
 Woodburn Northeastern Tel. Co., Russell Page, Woodburn. Per mile \$9.15; Clarke 4.50, \$41.15; Lucas 1, \$9.10; total \$60.83.  
 Woodburn Northwestern Tel. Co., W. A. Miles, Osceola. Per mile \$3.30; Clarke 10.75, total \$89.33.  
 Woodburn, Osceola & Whitebreast Tel. Co., Otto Clough, Osceola. Per mile \$8.00; Clarke 9, total \$72.00.  
 Woodburn & Smyrna Rural Tel. Line, S. M. Clark, Weidon. Per mile \$6.50; Clarke 10, total \$65.00.  
 Woodburn & Southeastern Tel. Line, C. H. Crist, Woodburn. Per mile \$8.40; Clarke 10.75, \$90.59; Lucas 2.25, \$27.30; total \$117.60.  
 Woodburn & West Concord Tel. Line, J. S. Horton, Osceola. Per mile \$8.50; Clarke 8.25, total \$70.13.  
 Wood Rural Tel. Line, R. C. Wood, Traer. Per mile \$12.00; Tama 15, total \$99.00.  
 Woods Short Tel. Line, C. W. Hill, Sutherland. O'Brien, total assessment \$8.40.  
 Wren Hill Tel. Co., C. G. Peterson, Lucas. Per mile \$7.75; Clarke 9.50, \$73.62; Lucas 9.50, \$73.62; total \$147.24.  
 Wright's Corners Tel. Line, F. R. Kozak, Maquoketa. Per mile \$11.00; Clinton 1.50, \$17.49; Jackson 1.50, \$17.49; total \$34.98.  
 "X" Tel. Line, Marten De Neul, Wellsburg. Per mile \$9.40; Grundy 2, total \$18.80.  
 Wzacodah Tel. Co., Z. W. Hubbard, Bloomfield. Per mile \$9.85; Davis 17, total \$167.40.  
 "X" Tel. Line 2400, Waldo Pfannebecker, Sigourney. Per mile \$12.50; Keokuk 3.50, total \$43.75.  
 X-L Tel. Line, O. A. Roletson, Adel. Per mile \$11.50; Dallas 4.50, total \$51.75.

## TAXABLE VALUATION OF

"X" Tel. Co., W. E. Jones, Glidden. Per mile \$9.25; Carroll 8.50, total \$78.42.	
"X" Tel. Line, H. Delers, Ackley. Per mile \$6.70; Grundy 9.50, total \$61.61.	
Yankee Grove Tel. Line, Chas. Leo, Dysart. Per mile \$9.60; Benton 4.75, total \$42.75.	
Yankee Hollow Tel. Co., C. W. Norton, Wilton Junction. Per mile \$10.40; Muscatine 2.75, total \$44.00.	
Yankee Point Mutual Tel. Co., H. W. Long, North English. Per mile \$1.70; Iowa 6.50, total \$56.55.	
Yankee Point Tel. Line, F. L. Wallace, North English. Per mile \$1.80; Iowa 9, total \$81.00.	
Yeoman Rural Mutual Tel. Assn., Frank E. Taft, Sioux City. Per mile \$5.00; Plymouth 6, total \$48.00.	
Yeoman Tel. Line, C. H. Snyder, Cambria. Per mile \$9.15; Wayne 7.25, total \$64.54.	
York Tel. Line, F. P. Keastaska, Chelsea. Per mile \$11.00; Tama 7.50, total \$82.50.	
Yorktown, Bethesda & Summit Tel. Line, Frank Steeve, Clarinda. Per mile \$10.15; Page 11, total \$111.65.	
Yorktown & Bethesda Tel. Line, John H. Rope, Clarinda. Per mile \$11.45; Page 9, total \$103.50.	
Yorktown-Clarinda & State Road Tel. Line, H. E. Barr, Clarinda. Per mile \$12.00; Page 8.25, total \$107.25.	
Yorktown Fairview Tel. Line, Henry Nothwehr, Yorktown. Per mile \$1.70; Page 6.50, total \$37.65.	
Yorktown, Nodaway & Tarkio Tel. Line, C. E. Nelson, Yorktown. Per mile \$10.25; Page 4.50, total \$46.13.	
Zion Mutual Tel. Line, T. E. Blair, Knoxville. Per mile \$11.00; Marie 4, total \$44.00.	
Zwiefel Tel. Line, Mrs. Alta V. Clement, Tiltonka. Per mile \$5.40; Koscius 2.50, total \$11.90.	
Zwingle Tel. Co., Dorothy Brzoudd, Zwingle. Per mile \$11.00; Dubuque 28.25, \$310.75; Jackson 13.25, \$134.75; total \$445.50.	

## RECAPITULATION—TELEGRAPH AND TELEPHONES

	Mileage	Net Taxable Pole Values
Table No. 1 Telegraph	10,176,327	\$1,654,122.13
Table No. 2 To Lines	1,039,750	455,990.4
Table No. 3 Exchanges	698,130	126,013.3
Table No. 4 Mixed	55,681,850	6,034,498.7
Table No. 5 Rurals	23,881,840	212,914.9
Totals	91,427,907	\$8,384,031.1

## RURAL COMPANIES DELINQUENT, 1927

Name of Company	Reporting Officer—P. O. Address
Airtight Tel. Line No. 43	R. E. Ansley, Chariton
Ash Grove & Farmers Tel. Line	A. J. Black, Blakesburg
Burr Oak Tel. Co.	J. W. Brookes, Forest City
Coon Rapids & Viola Tel. Co.	W. J. Carpenter, Coon Rapids
Cooper Line or (No. 58 Line)	Ed B. Berger, Toledo
East Lincoln Tel. Co.	Henry J. Schanpaul, West Liberty
Echo Tel. Line	Henry Angerer, Wilton Junction
Eureka Co-operative Tel.	M. H. Thiele, Adair
Farmers Creek Tel. Line	John F. Small, Fulton
Farmers Tel. Line No. 4100	A. T. Wiseman, Hayesville
Grand View Tel. Co.	Clifford Malden, Tama
Green Tel. Line	Elmer Green, Kellerton
Hayes Grant Mutual Tel. Line	Fred W. Burton, Carbon
Hebron No. 57 Tel. Line	Thad Stevens, Kimora, Minn.
Highland Short Line	H. C. Schrader, Creston
Iowa Falls & Owasa Tel. Co.	W. T. Johnson, Iowa Falls
Iowa River Farmers Tel.	A. B. Jordan, New Albin
Ivester Mutual Tel. Line	D. I. Meyers, Eldora
Kennebec To Ticonline Tel. Co.	W. H. Foster, Kennebec
Klein Rural Tel. Co.	Fred H. Klein, Rock Valley
Liberty Tel. Line	J. L. Barker, Gravity
Line Creek No. 59 Tel. Co.	M. R. Elliott, Brandon
Line No. 2 of Mt. Ayr	E. Gardner, Mt. Ayr
Line No. 17 Delta Exchange	Chas. Blom, Delta
Maple Leaf Mutual Tel. Co.	Wilbur Barnard, Eldora

## TELEGRAPH AND TELEPHONE PROPERTY

Martinsburg Merchants Tel. Co.	H. A. Lander, Martinsburg
Meadow Rural Tel. Co.	A. M. Graham, Spencer
Midway Tel. Co. No. 27	L. N. Dyer, Russell
Northwest Union Mutual Tel. Co.	Harold G. Wilson, Union
Oak Grove Tel. Line	Ed Estel, Winterset
Otter Creek & Jackson Township Tel. Line	Raymond T. Pim, Lucas
Payson Mutual Line No. 16	J. B. Cincio, Lamoni
Platteville & Bedford Tel. Line	E. C. Townsend, Bedford
Rural Line No. 20	J. N. Lichty, Toledo
South East Tel. Line	E. E. Dabbert, Laurens
South English Mutual Line No. 20	A. J. Fitzsimmons, South English
Summit Tel. Line No. 70	Karl Fernald, Wintrop
Valley Short Line	W. C. Allison, New Market
Whitebreast Tel. Co. No. 19 Tel. Co.	Manual McNeer, Chariton

## RURAL COMPANIES DELINQUENT FOR TWO YEARS

Name of Company	Reporting Officer—P. O. Address
Adelphi Mutual Tel. Co.	J. A. Welshhouse, Adelphi
Atlin Bachman Mutual Tel. Line	J. E. Bassett, Atlin
Blue Star Tel. Co.	Robert Lyon, Toledo
Champion Rock Creek Tel. Co.	Albert Brooks, Grinnell
Climax Imogene Line No. 3	A. W. Hunt, Imogene
Delta Rural Tel. Co.	E. K. Black, Delta
East Vienna Tel. Line	H. L. Stover, Green Mountain
German American Tel.	N. B. Long, Shannon City
Grant & Morton Mills Mutual Tel. Line	Lara O. Larson, Grant
Great Western Tel. Line No. 15	C. E. Thompson, Springfield
Hopewell & Grand River Tel. Co.	Glenn Chew, Grand River
Milton & Brock Tel.	Herbert Barrow, Milton
New Market Short Line No. 15	Guy H. Noble, New Market
Nodaway Valley Tel. Line No. 17	J. T. Anderson, Clarinda
North Hickory Grove Tel. Line	R. Madill, Norway
North Sugar Creek Line	Grant E. Yetley, Gladbrook
No. 1917 Rural Tel. Co.	P. L. Rozke, Davenport
Panora Franklin Tel. Co.	E. E. Hall, Panora
Parsons Mutual Tel. Line	J. J. Barnhart, Searsboro
Pleasant Valley Tel. Co.	N. C. Davison, Clarinda
Rural Tel. Line No. 34	Chas. C. Garrett, Delta
South Prairie Tel. Line	Ottis Lee, Milton
South Side Tel. Co. No. 3	E. J. Van Reen, Oklaheola
Southwest Green Mountain Tel.	Ira Pegg, Marshalltown
Springdale & Streets Tel. Line	A. A. Hute, Maquoketa
Spruce Line Tel. Co.	Elmer Molberg, Norway
Sweetland Annex Tel. Co.	Leonard Angerer, Wilton Junction
Viola Central Tel. Co.	Herbert Ryland, Audubon

## RURAL COMPANIES DELINQUENT FOR THREE YEARS

Name of Company	Reporting Officer—P. O. Address
A. B. C. Line	P. P. Bacon, Oklaheola
Ariape & Grant Tel. Co.	Park Cox, Ariape
Black Tel. Co.	Wm. Wieskamp, Nichols
Blue Bee Tel. Line	W. Hennessy, Toledo
Farmers Tel. Line of Deep River	L. B. Weaver, Deep River
Hamburg & Sidney Mutual Tel.	Harry Welder, Hamburg
Line No. 96	Carroll E. Johnson, Searsboro
Middle River Special Line	H. Duff, Des Moines
Mutual Tel. Line No. 5	E. J. John, Bedford
No. 39 Tel. Line	Floyd Filmon, Toledo
No. 104	C. V. McFall, Givin
Patton Tel. Line	Thos. Patton, Ryan
Plattville & Rose Mount Tel.	Roy Jordan, Milo
Rome Branch of Farmers Mutual Tel. Co.	Rome
Salt Creek Mutual Tel. Co.	C. H. Bullock, Floris
Tel. Co. No. 1 Wilson Jones	H. Duff, Des Moines
Wanamaker & Kellerton Tel. Co.	P. R. Greenman, Kellerton
Whippoorwill Tel. Co.	T. F. Stevenson, Toledo

## RURAL COMPANIES DELINQUENT FOR FOUR YEARS

Name of Company	Reporting Officer—P. O. Address
Alken & Ariape Tel. Co.	H. Vergil Elliott, Shannon City
Auburn Northwestern Division of Farmers Tel. Co.	Chas. Rauch, Auburn
Barnes City Southwestern Tel. Co.	Glen Miller, Barnes City
Bloomington Tel. Line	Ronald Hickman, Kellerton
Bohemian Tel. Co.	Frank Ricker, Diagonal
Center Point Greens Grove and Toddville	James Ashcock, Toddville



Conway-Sharpsburg (South Division).....	Carl E. Philpott, Conway
Dolison Sub Tel. Line.....	W. C. Boyd, Milo
Fairview Mutual Tel. Co.....	A. W. Dennis, New Market
Farmers Mutual Tel. Co. No. 1.....	Ely Smith, Conrad
Felix No. 1 Mutual Tel. Co.....	C. W. Parrish, Whitten
Four Mile Bridge Tel. Line.....	G. E. Helwick, Muscatine
Garfield Tel. Line No. 21.....	G. Versteegh, Oskaloosa
Independent Tel. Co. of Allerton.....	Arthur R. Thomas, Allerton
Jefferson Center Mutual Line.....	Elmer Jacoby, Diagonal
Kosata Mutual Telephone.....	E. L. Sullenberger, Belle Plaine
Liberty Township Short Line.....	Willard H. Link, Mt. Ayr
Mark & West Grove Tel.....	Ira L. Hayden, West Grove
McDonald-Hudson Line No. 4.....	John McDonald, North English
Model Tel. Co.....	L. A. Harland, Gravity
Morning Star Mutual Tel. No. 1 East.....	T. A. Astor, Bedford
Mt. Sterling Tel. Line.....	W. E. McLeland, Mt. Sterling
No. 2 Tel.....	R. O. Tracy, Brandon
No. 56 Line.....	F. R. Eastburn, Oskaloosa
One Hundred & Two Tel.....	C. N. Burch, Bedford
Otter Creek Tel. Line.....	H. E. Reed, Indiana
Promise City & Confidence Tel.....	J. C. Moore, Promise City
Rose Ridge Tel. Co.....	Albert Hollis, Hepburn
Rural Line No. 111.....	Frank D. Mehan, Eddyville
Rural Tel. Co. No. 48.....	Chas. Huff, Taintor
Rural Tel. Co. No. 54.....	T. A. Day, Oskaloosa
South Rural Line No. 11.....	Bert Moore, Delta
Springville & Northern Tel. Line.....	E. W. Bowdiah, Springville
Stanhope Jewell Interurban Tel.....	L. A. Jacobsen, Jewell
Tel. Line No. 6.....	O. F. Kirkendall, Glenwood
Union Tel. Co. No. 10.....	W. R. Hatt, Givin
Woodburn & Cleveland Tel. Co.....	Ethel Gracey, Woodburn

## RURAL COMPANIES DELINQUENT FOR FIVE YEARS

Name of Company	Reporting Officer—P. O. Address
Blake Nelson Rural Tel. Line No. 11	
& No. 22.....	Henry C. Nelson, Aigona
Blue Line Tel. Co.....	W. A. Pike, Kellerton
Buffalo Tel. Co.....	Wilford Montgomery, Vinton
Bunch & Unionville Tel. Co.....	Mark Harrington, Unionville
Calvinus Tel. Co. or Line No. 12.....	H. E. Doescher, Mason City
Coal Glen Mutual Tel.....	E. A. Bingham, Purdy
Deep River & Tilton Tel. Co.....	Glen E. Cook, Deep River
Derby & Cambria Tel. Co.....	A. O. Nessen, Derby
Des Moines River Tel. Assn.....	W. T. Hites, Beacon
Dutch Flat Farmers Mutual Tel.....	Alva Downing, Floris
East Orange Tel. Co.....	J. W. Herron, Coon Rapids
Elliston & Fender Tel.....	D. W. Grogan, Kellerton
Elm Grove Mutual Tel.....	Frank Flarans, Kinross
Emon Tel. Line No. 99.....	E. G. Hawk, Moravia
Fairview Tel. Co.....	Jason Winsor, Brandon
Farmers Central Tel.....	Arthur Achtemeier, Laurel
Farmers & Merchants Tel. Co. of Wash-	
ington Twp.....	J. C. Barger, Cambridge
Farmers Rural No. 16.....	Fred Willhoit, Lacey
Forty-Three Line.....	Wilber Jeffrey, Vinton
Prog Hollow Tel. Line.....	Elmer Cousins, Fayette
Granger Tel. Line.....	J. N. Molyneux, What Cheer
Gravity & Sharpsburg (South Line).....	C. M. Danewood, Conway
Great Western Tel. Co.....	F. E. Carver, Maxwell
Holden Mutual Tel. Co.....	R. W. Armstrong, Mt. Ayr
Line No. 2 Delta Rural.....	J. Frank Dugger, Delta
Methodist Grove Tel. Line No. 17.....	J. M. Ross, Nodaway
Midway Tel. Co.....	M. G. Bell, Nora Springs
Military Tel. Line.....	L. A. Mirick, Viola
North Western Tel. Co.....	John Downing, Drakeville
O. K. Tel. Line.....	C. R. Coulter, State Center
Olive Branch Rural No. 1.....	H. A. Pomeroy, Fremont
Princeton La Claire Tel. Line No. 5.....	R. S. Fulton, Le Claire
Princeton McCasland Mutual Tel.....	Elmer Graham, Princeton
Rock Creek Tel. Line.....	F. M. Conley, Tipton
Rose Hill Tel. Co. No. 14.....	Perry Spain, New Sharon
Tel. Line No. 23.....	O. I. Eastburn, Sigourney
Unionhall Tel. Co.....	Ray W. Jones, Delta
Yanketown & Cotter Tel. Co.....	Ebb Williams, Cotter

State of Iowa

1928

## Twenty-Ninth Annual Report

OF THE

## TAXABLE VALUATION

OF

Telegraph and Telephone  
Property

IN THE

## STATE OF IOWA

AS FIXED BY THE

Executive Council of the State, July, 1928

Compiled Under Direction of  
W. C. MERCKENS  
Secretary of Executive Council  
BY

E. MAE SWEANY  
Second Assistant Secretary

Published by  
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